A. R.

INSTRUCTIONS

FOR THE

Collectors, and other Officers Employ'd in *HER MAJESTIES* Customs, *&c.*

IN THE NORTH-PART OF

Great-Britain;

WITH

Forms of Dispatches, Schemes for Calculations, and the regular Methods of Accompting.

Edinburgh, Printed by the Heirs and Successors of *Andrew Anderson*, Printer to the Queens most Excellent Majesty, *Anno DOM.* 1707.

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FOR A

COLLECTOR

General Instructions

I. YOU are to behave your ſelf in a ſober and diſcreet Manner, ſo as to give no occaſion of Scandal or juſt Complaint.

II. YOU are not for your ſelf, nor for any other Perſon, directly nor indirectly to be concerned in Trade, Merchandize, or Shipping.

III. YOU are not to keep any Ale-Houſe, Tavern, or Houſe of Entertainment, to divert you from the performance of your Duty, and the Attendance of Her Majeſties Service, in the Imployment wherewith you are intruſted, as the Law directs, *Book of Rates Page* 698.

IV. YOU are to keep your Reſidence in the Port where you are appointed Collector, and not to leave the ſame and your Diſtrict, as the Law directs, *Book of Rates* Page 260.

V. YOU ſhall take care that every Perſon employed about the Cuſtoms in your Port and Diſtrict, take thoſe Oaths for the faithful Execution of their Truſt, that the Law now directs, in the ſame manner as you have taken and ſubſcribed the ſame at your Admiſſion to be a Collector, which Oaths and Subſcriptions are to be Regiſtred in a Book to be kept for that purpoſe in the Cuſtom-Houſe, purſuant to an Act, 14*th Cha.* 2*d.* in the *Book of Rates*, Page 268.

VI. YOU are carefully to obſerve the Behaviour of all Officers employed in Her Majeſties Service about the Cuſtoms, in your Port and Diſtrict, and upon the Diſcovery of any Fraud or Neglect of their Duty; You are without loſs of Time to acquaint us therewith, for taking the neceſſary Courſe with ſuch Offenders.

VII. In every Thing and Matter relating to the Duty of a Collector, you are to behave your ſelf with Prudence and Circumſpection, that Her Majeſties Revenue may not ſuffer any Diminution, nor any Law relating to the Import and Export of Goods be violated or infringed.

VIII. At the ſame time you are to be very circumſpect in the regular and neceſſary Diſpatch of the Merchants, and in making them thoſe Allowances to which they are Intituled, according to the Directions of the Law, Act 14*th. Cha.* 2*d.* *Book of Rates page* 268.

IX. FOR your Government in the performamce of your Duty as a Collector, you are diligently to peruſe, and carefully to obſerve, as Occaſion may require, certain Rules, Orders and Directions, which you will find at large in the *Book of Rates*, beginning at Page 194.

X. YOU are likewiſe with Application to peruſe and obſerve an Act 12 *Cha.* 2*d.* Intituled' *An Act for the Encouraging and Increaſing of Shipping and Navigation*, beginning in the *Book of Rates*, *page* 225. ſo far as the ſame is now conſiſtent with the Fifth and the Twenty Fifth Articles of the Union.

XI. YOU are likewiſe carefully to peruſe and obſerve an *Act* 14, *Cha.* 2*d.* Intituled, *An Act for preventing Frauds, and Regulating Abuſes in His Majeſties Cuſtoms*, beginning in the *Book of Rates*, *page* 249.

XII. YOU are likewiſe to take ſpecial Notice of thoſe Goods which are prohibited to be Imported or Exported, enumerated in the Abridgement of the Statutes now in Force, ſpecified in the Book of Rates from Page 697 to *page* 708. On this Head likewiſe, you are to peruſe and obſerve an Act, 14*th Cha.* 2*d.* wherein the Goods thereby prohibited are ſpecified; which you will find in the *Book of Rates*, *page* 264.

XIII. THAT the Merchants may know what Goods are prohibited to be Imported and Exported; you are to put up in the Custom-House in some place exposed to View, a List of the Goods prohibited, whereof you will find a Duplicate in ——— *Appendix* N° 1.

XIV. YOU are to attend the Custom-House for the Dispatch of the Merchants in their Turns as they come, between the Hours of Nine of the Clock and Twelve in the Morning, and Two and Four of the Clock in the Afternoon.

XV. YOU are not to do any Business with Merchants or Masters of Ships out of the Custom-House, and you are to take care that the other Officers imployed about the Customs in your Port do not clear any Accompts or Dispatches in Taverns or Ale-Houses.

XVI. YOU are to set down regularly all Transactions relating to the Customs and other Branches of the Revenue, in the Books given you for that purpose, and you are not to keep any Accounts or Minuts upon loose Papers, because the Business is to be carried forward in due course and Form in the Books.

XVII. ALL Bonds that are taken in the Custom-House upon any Branch of the Revenue, or any case thereto relating, are to be lock't up in a secure Chest or proper Place under two Keys, one whereof you are to keep, and the other to be kept by the Comptroller, or the next Officer in Degree.

XVIII. WHENEVER you receive any Money, you are with all convenient speed, to pay, or cause the same to be paid to *Charles Graydon* Esquire, Receiver-General of the Customs, and to give him an Account distinctly of the particular Branches to which the Sums remitted or sent him, are to be applyed.

XIX WHENEVER you pay, send or remit any Money pursuant to the preceeding Direction, you are at the same time to acquaint Mr *John Crookshanks Comptroller* General therewith, and to give him a perfect Copy of the Bills remitted, with a distinct Account of the Sums and Branches to which, for your Discharge they, are to be applyed.

XX. YOU are to send us or the Commissioners for the time being, every Month, an Abstract of all Money received, and Bonds taken upon the several Branches of the Revenue, and of all the Moneys which you have sent, remitted or paid on the several Branches, with a List of the Bonds thereon remaining in your Possession; Which Abstracts are to be examined, and signed by the Comptroller and your self, and to be drawn out to the 25*th* day *inclusive* of every Month, except when it falls out otherwise on the Quarter Days, which are, *viz.*

25*th* *March.*
24 *June.*
29 *September*
25 *December.*

XXI. UPON each of the above Quarter-days, you are to send us, or the Commissioners for the time being, the Monthly Abstract as before-mentioned, as likewise a Quarterly Account of all the Money received, or Bonds taken, which is to be an Authentick Duplicate of your Books of Entries In-wards and Out-wards, concerning which you shall have Directions in its proper place.

XXII. UPON the 25*th* day of *December* every year, you are to draw out a yearly Account, which you are to ballance and clear, by paying, or causing to be paid to *Charles Graydon* Esquire Receiver-General, or to his Successor in that Office, all Sums of Money then in your Hands, arising from the several Branches of the Revenue, in such manner as you are Directed in the 18*th* Instruction.

XXIII. YOU are to use your Endeavours, in getting Information of what Ships may be expected from Foreign Parts with Goods that are prohibited, or which may be designed to be run, and in such cases, for preventing of Frauds, you are to advertise the Surveyor-General, and the Riding-Officers who are nearest your District, that they may watch the Coast.

XXIV. You may likewise in this case, for preventing of Frauds, depute Extraordinary Tydesmen, to watch the Coast, giving them first the Oath by Law directed: And for the Advantage of the Revenue, you may keep an Intelligence with such persons as are capable to Inform you in in these Matters, and allow them a reasonable Share in all Seizures made upon their Discovery.

XXV. YOU are with Care and Application to study and peruse the *Book of Rates*, and subsequent Acts of Parliament, for your Government in the Performance of your Duty.

XXVI. YOU shall not take or receive any Money, Gratuity, or Reward for Permitting, Suffering, or Concealing any Frauds to the prejudice of Her Majesty's Revenue, neither shall you wittingly or willingly, do, or suffer any thing to be done, whereby Her Majesty's Customs may be diminished, or the Laws in that case violated.

XXVII. THAT you may have a clear *Idea* and perfect Knowledge of the several Branches of Her Majesties Revenue committed to the Management of the Commissioners of Her Customs, and which consequently fall within your Collection, you are to consider the following Scheme, wherein you will find the Duties and Impositions, the Acts of *Parliament*, and the Pages in the *Book of Rates* thereto relating, ranged in their proper Classes as follows.

BRANCHES

BRANCHES of the Revenue	Acts of Parliament	Pages in the Book of Rates.
Customs. Subsidy Outwards	12 *Charls* 2*d.* commencing	1
Customs. Inwards		
Customs. Petty-Custom		
Customs. Additional-Duty		
Customs. Composition on petty Seizures		
New or further Subsidy	9 and 10 *William and Mary*	514
One Third Subsidy	2 and 3 *Anne*, since the *Book of Rates.*	—
Two Thirds Subsidy	3 and 4 *Anne*, since the *Book of Rates*	—
Impost on Wines and Vinegar	1*st James* 2*d.*	334
Impost on Tobacco	1 *James* 2*d.*	338
Impositions 1690	2 *William* and *Mary*	366
Impositions 169 $\frac{4}{5}$	4 and 5 *William and Mary*	379
New Duty on Whale-Finns	9 and 10 *William* 3*d.*	572
New Duty on Coffee, &c.	3 and 4 *Anne*, since the Book of *Rates*	—
New Additional-Duty on Coffee, &c. & Drugs	3 and 4 *Anne*, since the Book of *Rates*	—
Second 25 *per Cent.* on *French* Goods	7 and 8 *William* 3*d.*	442
Coynage	18 *Charles* 2*d.*	292
Pryzage	12 *Charles* 2*d.*	1
Butlerage	Ditto	205
Excise on Salt Inwards	5 *Anne* by the Act for the *Union.*	—
Excise on Salt Outwards	5 *Anne* Ditto.	

This is the Foundation and Rule of your Business:

XXVIII. THAT you may know what Goods are lyable, to Aliens Dutie, sometimes Navigation Duty, but most frequently called *petty Customs*, you will find a List of them in *Appendix* No 2.

XXIX. IN regard, all the Branches of the Revenue are to be kept separate, for accompting regularly, because of the several Appropriations made by the Acts of Parliament, that your Business may be stated in distinct Form: You are to keep the following Books after the manner they are Ruled in the *Appendix*, concerning which, you shall in proper place have the necessary Directions, both as to the Charge and Discharge of the Accompts.

XXX. To shun Confusion by mixing the Numbers of Books and Forms in the *Appendix*, and to the end that every Article and Branch of the Revenue may be distinguished by their proper Marks of Reference; The Forms go by successive Numbers, and the Books in Alphabetical Order: By which means you will see how every Article is to be rang'd in it's proper Class, and how you are to make up the Monthly Abstracts, with the Quarterly and Yearly Accompts, and that they are to be kept in exact Corespondence like a Tally.

BOOKS to be kept:

No A. 1. *Book for the Masters Entries of their Ships Outwards.*
B 1. *Book for the Merchants Entries of Goods Outwards.*
C. 1. *Book for the Masters Reports of their Cargoes Outwards.*
D. 1. *Book for Debentures on Foreign Goods.*
E. 1. Book { *For Debentures on Flesh and Fish Exported.* / *At the other end for Corn Debentures.*
F. 1. *Book for the Masters Reports of their Ships and Cargoes Inwards.*

G.	1 Book	*for the Merchants entries of Goods Inwards.*
H.	1 Book	*for Excise on Foreign Salt Imported.*
I.	1 Book	*for Damages.*
K.	1 Book	*for Overentries.*
L.	1 Book	*for Bonds.*
M.	1 Book	*for Copies of Bills* verbatim, *sent to the Receiver-General.*
N.	1 Book	*for Remittances to the receiver-General.*
O.	1 Book	*for Registring Seizures.*
P.	1 Book	*for entring Coast Sufferances Outwards.*
Q.	1 Book	*for entring Coast Cocquets and Transfires outwards.* *at the other end for entring Coast Cocquets and Transfires Inwards*
R.	1 Book	*for entring Land Transfires Outwards.* *at the other end for Land Transfires Inwards.*
S.	1 Book	*for Copy ing your Letters to the Commissioners, or any other Person about the Revenue.* *at the other end for entring publick Orders from the Commissioners.*

XXXI. YOU are to observe an Act *5th Anne, chap.* 27. Intituled, *An Act for continuing several Subsidies, and for ascertaining the Wine Measure, &c.* whereby the Law directs, that a Tun of Wine is to contain 252 Gallons, each Gallon consisting of 231 cubical Inches, so that for collecting the Duties on Wine, you and the Officers imployed about the Customs are to study the Art of Gauging, wherein the Officers of the Excise will give you some Information when desired, with their Conveniency.

XXXII. YOU are to take notice, that for the better Security of the Revenue, there are four Riding Surveyors General, and under them twelve riding Officers, who are to range the Coast and Passes in the Countrey, which is divided into four Circuits; that you may know their usual Stations, for transmitting Letters and Informations to them, you will find an Account of the Divisions of the Circuits, with the Names and Stations of the General Surveyors and Officers in the ——————————— *Appendix* N° 43.

XXXIII. WITH these Gentlemen who have the Inspection of your District, you may concert the Signals, which they are to give to your Waiters and Tydes-men, and which the latter are to return for conveying speedy Information of any Ship or Vessel hovering on the Coast, or for the discovery of any other illegal Design.

XXXIV. TO each of these General Surveyors and riding Officers, you and the Comptroller are to write a Letter signed with your usual Subscriptions, that they may know the same when any of your Cocquets or Transfires fall under their view.

Dispatches

Dispatches Outwards.

I WHEN any Ship is designed Outwards, and the Master thereof comes to make the Entry of his Ship, as the Law requires, *Book of Rates page* 251. You are to write it down fairly in your Book for that purpose, which the Master is to sign according to the Example, N° 1. in the Book, in ——— *Appendix* N° *A*.

II. WHEN the Merchant desires to lade his Goods on this Ship, he is to furnish you an Invoyce, therein declaring distinctly the Marks, Numbers, and Contents, as to the Quantity and Quality of each Parcel which he or his known Factor or Servant is to sign, as the Law directs, *Book of Rates page* 258, according to the Form in ——— *Appendix* N° 3.

III. FROM this Invoyce, you are to form an Entry of the Goods, therein charging the Duties on each Article, summing up the whole, which Entry the Merchant, or his known Factor, or Servant is to sign, as in the Form in ——— *Appendix* N° 4.

IV. WHEN the Comptroller has taken a Duplicate of the said Entry, you are with him to examine the Computation of the Duties, and to receive the Amount thereof from the Merchant, or his Agent, as the Law directs, *Book of Rates page* 4.

V. WHEN you have received the Amount of the Duty, then you are to number the said Entry, and to put it upon a File, where you are to keep all Entries of the like Nature in their successive Numbers.

VI. THIS being done, you are immediatly to grant a Warrant, signed by your self and the Comptroller, directed to the Surveyor, Searcher, and Land-waiter, or to any of them in your Port, which you are to send or deliver them, after the manner in the Form —— *Appendix* N° 5.

VII. THEN you are with all possible speed to dispatch the Merchant, in furnishing him a Cocquet, signed by your self and the Comptroller, affixing the Seal of your Office, that the Goods for which the Duty has been paid, may be regularly laden, according to the Directions of the Law, *Book of Rates page* 204. The Form of the Cocquet is in ——— *Appendix* N° 6.

VIII. IN delivering the Cocquet to the Merchant, or his Agent; You are to direct him to Endorse upon the Back thereof the Contents of the Entry, which the Surveyor, Searcher, or Land-waiter are to see shipt off, and to sign the same in whole, or for part so shipt, in the manner which you will find on the aforesaid Form, N. 6.

IX. When you have dispatched the Merchant, then you are to take your File of Entries; and from thence to Copy the original Entry into your Book of Entries, after the manner of the *Example*, N° 1. in your *Book of Merchants Entries Outwards* in --- *Appendix* N° B.

X. HAVING finished these Dispatches, you are to sign the Duplicate of the Entry taken and computed by the Comptroller, in whose Custody it is to remain on a File.

Certificate Goods.

XI. When any Merchant desires to ship off Goods, for which he is to have a Certificate, in order to obtain a *Debenture*, the same Methods before-mentioned are to be observed, with this Difference; That the Merchant or Lader is to declare the Name of the Ship, Importer, and Time of Entry Inwards, making Oath that for these Goods the Duties were paid, or secured to be paid, as the Law directs, *Book of Rates*, *page* 195 and 400. And the Exporter is to sign his Entry in the manner of the Form in ——— *Appendix* N° 7.

XII. This being done in the Legal Method, you are to grant a Warrant signed by your self, and the Comptroller, directed to the Surveyor, and Land-Waiter, which is to be sent or delivered to them, as in the *6th*. Article of these Instructions, and the Form of the Warrant you will find in ——— *Appendix* N° 8

XIII. When the Comptroller has taken a Duplicate of the Entry, you are to ſign the ſame to be kept by him on his File, in manner aforeſaid.

XIV. This being done, you are to draw out a Cocquet to be ſigned by your ſelf and the Comptroller, affixing thereto the Seal of Office, that the Goods may be regularly laden, which is to be endorſed according to the 8*th*. Article of theſe Inſtructions. The Form of the Cocquet you have in ——— *Appendix* N° 9.

XV. When you have diſpatched the Merchant or Exporter, you are from the File of Entries to Copy the Original Entry into your Book, according to the Example N° 2. in the Book of Merchants Entries Outwards in ——— *Appendix* N° B.

XVI. If a Merchant makes an Entry of Goods, which upon Exportation pay Duties, and it ſhould happen that he doth not Ship the ſame, or that any part of them ſhould remain on Shore, the Surveyor and Land Waiter are to note the Number, Marks and Contents in their Books, and to endorſe the ſame on the back of the Cocquet, in ample and due Form.

XVII. Then theſe Officers are to furniſh the Merchant with a Certificate of the Goods ſhort ſhipp'd, therein giving the reaſon why they remain'd on Shore, ſpecifying the Number and Date of the Entry, the Ship and Maſters Names on which they were deſign'd to be laden with the Quantity and Quality of the Goods, ſhort ſhipt.

XVIII. When the Merchant brings to you this Certificate, and deſires in virtue thereof to ſhip off the Goods, he is to make Oath that the Goods mentioned in the ſaid Certificate were not ſhipt according to former Cocquet: then you are to grant him a Warrant and Cocquet in conformity to the Certificate; upon which Certificate you are to take the Merchants Receipt, and to keep the ſame on a File for that purpoſe.

Corn.

XIX. When an Exporter deſires to ſhip off any Corn to Foreign Parts whereon he is intitled to a Reward, *Præmium* or Allowance you are to conſider the Scheme relating to Corn, which you will find in ——— *Appendix* N° 10.

XX. Whereupon you are in the firſt place to be ſatisfied that the Ship on which the ſaid Corn is to be laden is a *Brittiſh* Ship, navigated as the Law directs, Book of Rates Page 353, and that the Ship and Veſſel be regiſtred after the requiſite Formalities, according to the 5*th*. Article of the Union.

XXI. The ſame Methods being obſerved as are already directed in Reference to the Maſter's entring his Ship, according to the firſt Article of theſe Inſtructions, then you are to grant a Sufferance ſigned by your ſelf, and the Comptroller, directed to the Surveyor, Searcher and Land-Waiter, for permitting ſuch a Quantity of Corn to be laden as the Exporter thinks the Ship or Veſſel may carry, or he himſelf intends to lade, as you will find in the Form ---- *Appendix* N° 11.

XXII. When the Searcher, Surveyor and Land Waiter have, in virtue of this Sufferance attended, and diligently inſpected the Lading, Meaſure and Quality of the Corn (and if no ſuch Officers be at your Port, you are to ſee the Law in this Caſe executed your ſelf) an exact Account being taken thereof, it is to be endorſed upon the back of the Sufferance, and ſigned by the Officers who aſſiſted at the Lading, which is to be returned in this manner to you, as in the laſt, mentioned Form.

XXIII. Upon Receipt of the Sufferance thus endorſed, the Exporter is to make a perfect Entry, and certify the Price according to the Form in ——— *Appendix* N° 12.

XXIV. Then the Exporter is to give Bond with ſufficient Security for the Exportation of the Corn, and under ſuch proportionable Penalties to the Quantities ſhipped off, as the Law directs in the Book of Rates Page 353, and a ſubſequent Act 5*th*. *Anne*, Intituled, *An Act for Eaſe of Her Majeſty's Subjects, in relation to the Duties on Salt*, &c. The Form of which Bond is in ——— *Appendix* N° 13.

XXV. Then you are to grant a Warrant directed to the Surveyor, Searcher and Land Waiter, according to the Form in ——— *Appendix* N° 14.

XXVI. In the next place, you are to grant the Exporter a Cocquet ſigned by your ſelf and the Comptroller, affixing the Seal of Office, according to the Form in ——— *Appendix* N° 15.

XXVII. Having given the Exporter his Diſpatches, you are to regiſter the Entry in your Book of Entries Outwards, as you will find it done in the Entry, N° 6. Book, N° B.

XXVIII. You may obſerve, that for ſhuning the Multiplicity of Forms, and for bringing the preſent Inſtructions within the narrower compaſs, you have only the Forms, *viz.*

One Entry of Goods which pay Duty Outwards ——— N° 1.
One Entry of Certificate Goods ——— N° 2.

But

But in regard of the Variety of Business which may pass your Hands, and that your Book of Debentures may correspond with these of your Entries Inwards, you have the following Example, *viz.*

1. Supposed Entry Outwards of Tobacco ——— N° 3.
1. Supposed Entry Outwards of Goods liable to the Additional and new Duties ------ N° 4.
1. Ditto of Wines. ——— N° 5.

All which you will find in your Book of Entries Outwards. N° B. and that they are thus ranged for making the whole Scheme compleat.

XXIX. When the former Directions have been duly observed and performed, before the Ship can sail, the Surveyor is to bring all the Cocquets to the Customhouse, and the Master is to deliver in Writing a Bill of the Contents of his Lading, declaring the Names of the Merchants and Laders, the Marks and Numbers of the Goods, making Oath to the Truth thereof, according to the Direction of the Law, *Act* 14*th. Cha.* 2*d.* Book of Rates, *Page* 252. which Bill of Contents, and Oath aforesaid, the Master is to subscribe, when you have entred it in your Book of Masters Reports Outwards, which is to be certified by you and the Comptroller, who are the Persons authorized to administer this Oath, in such manner as you will find in the *Book* in ---- *App.* N° C.

XXX. Of this Report, you are to make an exact Duplicate, which is to be likewise sign'd by the Master, and so put on a File till Quarter-day.

XXXI. For the last Dispatch of the Ship, you are to deliver or send the Cocquets to the Searcher and Surveyor, ordering them to visit and search the Ship or Vessel:& in case that they find no other Goods on Board than what are specified in the Endorsements on the Cocquets, to leave the same with the Master, suffering him to proceed on his intended Voyage. But if any Goods prohibited, uncustomed, or not entered, shall be found on Board, the same are to be seized, and brought on shore, and put into the Queen's Ware-house; And in this case the Directions concerning Seizures are to be observed.

XXXII. In all the Ports in *Portugal* and *Spain*, as also on the Christian Shore in the *Mediterranean* Seas, there are Officers appointed for taking care that no Ship trading thither, and coming from any Port or Place liable to the Suspition of any contagious Distemper, shall have Practick, or leave to come on shore, until the Master, Mariners and Passengers have perform'd Quarantine; that the Masters of Ships, the Owners and Merchants concerned in them may not suffer an expensive Delay in any of these Ports, for want of a proper Certificate; when desired; You are to furnish them with a Bill of Health, which is to be signed and Sealed by your self and the Comptroller, according to the Form in ——— *Appendix* N° 63.

Ships for the PLANTATIONS.

XXXIII. WHEN the Master hath made an Entry of his Ship Outwards in the Form before-mentioned, you are to examine if the Ship or Vessel has been duely registred upon Oath in your Port, in which case you are to furnish him with a Certificate; if she belong to any other Port, the Master is to produce an authentick Certificate of her being duly registred elsewhere, as the *Law* directs in the Fifth Article of the *Union*, of which Certificate you are to keep a Copy according to the Form in ——— *Appendix* N° 16.

XXXIV. For your better Information in point of Law in this case, you are to peruse that part of the Act 7 and 8 *William* 3*d.* in the *Book of Rates page* 456.

XXXV. If the Ship be of a hundred Tuns Burden, you are to take Bond for one thousand pounds *Sterling*, if she be upwards of one hundred Tuns, you are to take Bond for two thousand pounds *Sterling*, pursuant to an *Act* of 12*th Cha.* 2. in the Book of Rates, *page* 234, Which Bond is to be signed by the Master, with sufficient Securities, according to the Form in *Appendix*, N° 17.

XXXVI. The Master having satisfied the Law in these Points, you are to furnish him a Certificate thereof, signed by your self and the Comptroller, with the Seal of Office affixed thereto which for the better Security of his *Navigation* and Trade, may be sent to *Edinburgh* to be likewise signed by Us or the Commissioners of Her Majesties Customs for the time being, according to the Form in ——— *Appendix* N° 18.

XXXVII. If the Master desire a Victualling Bill for that or any other Voyage, you are to consider how much Provisions or other Necessaries may be proper to be allow'd, with regard to the Nature of the Voyage, and Number of Men, and to grant one accordingly signed by your self and the Comptroller, First taking a Copy of the same, which is to be kept on a File: The Form of which you have in ——— *Appendix* N° 19.

XXXVIII. You are to obſerve, that by the 8*th* Article of the *Union*, the Law directs, that all Fleſh exported from *Scotland* to *England*, and put on Board in *Scotland* to be exported to parts beyond the *Seas*, and Proviſions for Ships in *Scotland*, and for Foreign Voyages, may be ſalted with *Scots* Salt, paying the ſame Duty for what Salt is ſo imployed as the like Quantity of ſuch alt pays in *England*, and under the ſame Penalties, Forfeitures and Proviſions for preventing of Frauds, as are mentioned in the Laws of *England*.

XXXIX. When the Ship returns from the Plantations, the Maſter is to bring a Certificate of the Goods there taken on Board, that upon Entry and Payment of the Duties, and landing of the Contents, his Bond may be cancelled.

XL. If a Ship be reported for *Barbadoes* and Diſcharges in any other Port of the *Weſt-Indies*, or of the Plantations of *America* under her Majeſties Dominions, a Certificate from that place will be ſufficient to clear the Bond.

XLI. If any of the ſaid Bonds remain eighteen Months from the Date undiſcharged, the Securities are to be proſecuted by due courſe of Law, concerning which you ſhall have the neceſſary Directions in proper place.

Debentures.

XLII. When the Exporter comes to demand a Debenture for the Goods Shipt off, the Collector and Comptroller are to examine the Books of Entries, and from thence to certifie the Entry of the Goods upon Parchment ſubſcribed by both.

XLIII. This Certificate being delivered to the Merchant, he is to give the ſame to the Surveyor, Searcher and Land-waiter, to certifie and ſubſcribe to the Quantity of Goods ſhipt off.

XLIV. When the Exporter brings back the Certificate, he is to make Oath, and ſign the ſame, that the Goods are really ſhipt and not again landed, or intended to be Re-landed, in any part of *Great-Britain*, which Oath is to be atteſted by the Subſcriptions of the Collector and Comptroller.

XLV. Theſe legal Formalities being performed, the Collector and Comptroller are to compute the ſeveral Duties which the Exporter is to Draw-back, and to ſet down on the Back of the *Debenture*, firſt in Words at length, and then in Figures, the diſtinct Sum on each Branch, and to ſubſcribe joyntly to the whole Amount.

XLVI. In virtue of this *Debenture*, in a Month after the Departure of the Ship from *Great-Britain*, the Exporter may demand the Money to which he is thereby Intituled, according to the Direction of the Law, in the *Book of Rates page* 195.

XLVII. You are to take ſpecial notice, that on Damaged Tobacco, damnified Wines, Tobacco Stalks, or Wine-Lees ſhipt out, you are not to make any Allowance out of the Duties paid Inwards.

XLVIII. If you have Money in your Hands ariſing from the Branches on which the Duties were paid Inwards, then you are to pay the Exporter the Amount of his Debenture, taking his Receipt for the ſame.

XLIX. If you have not Money ſufficient in your Hands, ariſing from the ſaid reſpective Branches, then you are to certifie the ſame on the back of the *Debenture*, that the Exporter may have recourſe to the Commiſſioners for Satisfaction.

L. If the Duties to be drawn back were Bonded, then you are to Endorſe upon the reſpective Bonds, the diſtinct Sums repaid, or allowed to the Exporter out of each Branch, taking his Receipt for the Amount on the back of the *Debenture*.

LI. For poſting of this into your Book of *Debentures* in their ſeveral Claſſes, and for ſhunning the Repetition of Forms on the ſame Subject, you have the following Examples, *viz.*

Debenture Book N° D.

1. *Debenture* on General Goods for the Money paid Inwards *Appendix* N° 20.
1. *Debenture* to be drawn in the same manner when the Duties are Bonded.
These are posted in your Book of Debentures, ——— Form *A.*
The first Debenture N° 1.
The second ——— 2.
1 Debenture on Tobacco for the Money paid Inwards Form in *Appendix* N° 21.
1 Debenture to be drawn in the same manner when the Duties are Bonded.
These are posted in your Book of Debentures, Form ——— *B.*
1. Debenture on Goods chargeable with the Additional and New Duties, for the Money paid Inwards Form in ——— *Appendix* N° 22
1 Debenture to be drawn in the same manner when the Duties are bonded.
These are posted in your Book of Debentures Form ——— *C.*
1 Debenture on Wine for the Money paid Inwards, Form in *Appendix* N° 23.
1 Debenture to be drawn in the same manner when the Duties are Bonded
These are posted in your Book of Debentures, Form ——— *D.*

LII. For your better Insight into the matter of Draw-backs, you may peruse and compare with the respective Acts of Parliament, the Scheme of Drawbacks which you have in *Appen.* N° 24

Allowances for Corn.

LIII When the Exporter comes to demand the Debenture, you are to begin it, in drawing out the Certificate, which he is to sign, & you and the Comptroller are to attest by your Subscriptions, that the Exporter has made Oath to the Truth of the Contents of what he hath signed, as likewise in a separate Paragraph, you and the Comptroller are to certify by your Subscriptions, that Bond hath been taken, according to the Directions of the Law in this case.

LIV. These Formalities being observed and performed, the Exporter is to carry this Parchment to the Surveyor, Searcher and Land-waiter, to get their Attestations and Subscriptions for the Quantity of Corn shipt off, and the Surveyor in a separate Paragraph is to certifie that the Vessel is *British*, the Master and two Thirds of the Mariners her Majesties Subjects.

LV. When the Exporter brings back the Parchment with these Attestations in Form, You and the Comptroller are to Compute the Allowance, and to set it down on the back of the *Debenture*, First in Words at Large, and then in Figures, Each of You subscribing the same.

LVI. Then, that the Exporter may be Intituled to the Allowance by Law, He is to make Oath, and sign to the Quantity and Quality really and truly Exported, and that the same is not Landed, nor intended to be Landed in any part of *Great-Britain.* Which Oath you are to Administer and Attest by your Subscription, and that of the Comptroller's. The Form of which *Debenture* You have In ——— *APPEDIX* N° 25.

LVII. If in Virtue of this *Debenture* thus perfected, the Exporter should Demand the Allowance to which he is thereby according to Law Intituled, If you have Money in your Hands arising from the Customs, (out of which branch of the Revenue only, The Allowances on Corn are paid) Then you are to pay him the Money, and take his Receipt on the *Debenture.*

LVIII. If you have no Money remaining in your Hands arising from the Branch of Customs, You are to Certifie the same, that so the Exporter may have his Re-course to the Commissioners for Satisfaction.

LIX. For posting of these *Debentures* into your Book ; if paid, You are to put the Sum into the Collumn of the payments ; If Certified, You are to put the Sum into the Respective Collumn ; And for the better Method of Accompting, You have one Example in the last case where Certified, *Debenture* N° 1. In Your Book of Corn *Debentures.* *Appendix* N° E. Form *F.*

LX. You are not to give any Allowance upon Corn Shipt off in any other Port than that which is committed to your Charge, and where you are Entrusted with the Execution of the Laws, and can there see all the requsite Formalities Observed.

LXI. You are to take special Care that the Certificates produced concerning the Price of Corn be just, and for that purpose, you are to inform your self, of the Currant Prices in your Markets, every Market Day.

LXII. For Discharging of the Bonds given by the Exporter and his Securities, they are to bring you a Certificate under the Common Seal of the Chief Magistrate in any Place or Places beyond the Seas, or under the Hands and Seals of two known *British* Merchants upon the Place,

 Certifying

Certifying that ſuch Corn was there Landed: And if the Corn was taken by Enemies, or periſhed in the Seas, the Exporter is to prove the ſame by the Certificate of Credible Witneſſes, and you are carefully and with Circumſpection to Examine the Truth and Reality of ſuch Certificates, and the Credit and Value of the Perſons Certifying, before you admit the ſame for Diſcharge and Delivery up of the Bond.

LXIII. You are to take ſpecial care of what Corn comes into your Port by Coaſt Cocquet, Tranſire or otherwiſe, from any Port of *Great Britain* upon which *Debentures* have been made, or Allowances paid, and you are to direct all the Officers of your Port to have a Watchful Eye that no ſuch Corn be Landed.

Fiſh and Fleſh *Debentures.*

LXIV. On this Subject you ſhall have Directions with all convenient ſpeed.

LXV. In the mean time you are to obſerve that by the Eight Article of the *Union*, it is Enacted, That all Fiſh Exported to parts beyond the Seas ſhall be cured with Foreign Salt only, without Mixture of *Britiſh* or *Iriſh*.

Diſpatches

Dispatches Inwards.

I. WHEN a Ship arrives from any foreign Place, you are to be careful that the Surveyor perform his Duty, in placing Officers on board, for hindering of Imbezlements, and discovering of Concealments.

II. Upon the arrival of such a Ship; you are to acquaint us, orthe Commissioners for the time being therewith, by the most speedy and certain Conveyance possible.

III. The Master of the Ship is to bring her up directly to the place of Unlading, with as much speed as the Weather and Condition of the Port will admit of, as the Law directs, *Book of Rates page* 250.

IV. The Master or Purser is to make a just and true Entry upon Oath, of the Burthen, Contents, and Lading of his Ship or Vessel, with the particular Marks, Numbers, Quality, and Contents of every Parcel of Goods therein Laden, to the best of his Knowledge; Also where, and in what Port she took in her Lading, as the Law directs, *Book of Rates page* 250, and is to observe the other Directions of the Law in this Point, *Book of Rates page* 252.

V. For your better Direction in this Point, on every Accident which may occur, you are to peruse and observe an Act 14 *Char.* 2*d.* Intituled, *An Act for preventing Frauds, and regulating Abuses in His Majesties Customs*, beginning in the *Book of Rates page* 249.

VI. The Master having made his Report upon Oath, and signed the same, attested by your Subscription and the Comptrollers, you are to keep the same on the File of Reports Inwards.

VII. The same Report you are to enter *verbatim* into your Book of Masters Reports Inwards, signed by the Master, your self, and the Comptroller, in the manner as you will find in the Book. ——————— *Appendix* N° F.

VIII. When the Merchant desires to unlade his Goods, he is to make his Entry, giving in Writing the Marks and Numbers, with the Quantity and Quality of each Parcel, distinctly shewing the Contents, which he is to sign, to be kept by you on a File, with all following Entries in their successive Numbers; Of which Entry you will find a *Form* in *Appendix* N° 26.

IX. The Comptroller having taken a Duplicate of this Entry, you are with him to cast up the Duties on each Branch, and to set them down opposite to their respective Articles, summing up the Amount, which the Merchant is to pay, or secure to be paid, on the Branches Bondable.

X. For your better and more easie Information in this case, you will find a Scheme of the Duties which may be bonded, with the Terms of payment allowed; As likewise the Discounts for prompt Payment in ——————— *Appendix* N° 27.

XI. When you have received in Money, and Bonds sufficiently secured, the Amount of the Duties of the said Entry, you are to draw out a Warrant for Unlading of the Goods, signed by your self and the Comptroller, directed to the Surveyor and Land-waiter, to be sent or delivered to these Officers, that they may see the Goods therein specified regularly Landed.

XII. If any Goods be unrated which are contained in the said Entry and Warrant, the Merchant is to make Oath as to the Value, and to sign the same, which is likewise to be attested by you and the Comptroller, of all which you will find a Form in ——— *Appendix* N° 28.

XIII. You are to take notice, that upon the Entry of Goods Inwards, the Merchant must always pay in ready Money the Old Subsidy, on which he is allowed a Discount of Five *per Cent.* for prompt payment.

XIV. In computing the New Additional Duty on Coffee, Tea, *&c.* and Drugs, you are to take notice that all Drugs specified in the Book of Rates, are liable to 10 *per Cent.* more than they are there rated, and that all unrated Drugs are to pay 4 *per Cent.* on the Value for this Duty, which is always to be paid in Money down, by an Act 3 and 4 *Anne.*

XV. For unlading the Ship in due manner, the Land-waiter and Tydesmen, are each of them to have a *Blew Book*, with the Pages thereof numbered by the Collector at the Top, and signed in the Frontis-piece by the Collector and Land-Surveyor; there specifying the Number of all the Leaves contained in the Book.

XVI. Having thus dispatch't the Merchant, and put Matters in Order for the regular Discharge of the Ship, you are to post the Entries of the Goods in your Books; That you may have a clear and perfect *Idea* of this Matter, you are to consider, that the Columns requisite for all the Branches which may be paid or bonded, will be about Twenty Seven in Number, to carry so many Colums in one Book all along, would be very perplexing, and most of them would stand frequently empty.

XVII. To prevent this Inconveniency, with the Charge of Paper, and Ruling that attend it, your Book of Entries *Inwards* is divided into Four seperate Classes, Folios or Forms, and in each of them are to be entred such Goods as may fill up the requisite Columns thereto relating, so as all the Branches of the Revenue may be kept distinct and clear, to answer the several Appropriations and Directions of the Law.

XVIII. So that you will find your Book of Entries Inwards thus ranged.

Entries Inwards Book N° G.
- For Entries of General Goods —— Form *G.*
- For Entries of Tobacco —— Form *H.*
- For Entry of Goods chargeable with Additional and New Duties Form *I.*
- For Entries of Wines and Vinegar —— Form *K.*

XIX. From this Consideration, it will naturally follow, that you are to post in your Book of Entries Inwards, the foregoing Entry N° 26 into the Class, Folio or Form *G.* as you will find it there set down.

Ditto Book:
- When the Money is paid, as in the Entry —— N° 1.
- When the Duties are Bonded, as in the Entry —— N° 2.
- When imported by a *F*oreigner, or in a foreign Ship, as in the Entry —— N° 3.

All which you will find duly posted in the said Book.

XX. As to the Dispatch of Goods Inwards, the same Directions will serve in all Cases of the like Nature, so that now you may proceed to an Entry of Tobacco of which you have a Form in the —— *Appendix* N° 29.

XXI. This Entry of Tobacco you will find posted in your Book of Entries, in the Class, Folio or Form —— *H.*

Ditto Book
- If the Duties are paid down, as in the Entry —— N° 1.
- If the Duties are Bonded, as in the Entry. —— N° 2.

XXII. For Goods Chargeable with the Additional and New Duties, you have a List of them in the —— *Appendix* N° 30.

Which whenever they present in any Entry, are to be taken out from the other Goods, and Entred apart, so as that the Method of your Accompting may not be perplexed.

XXIII. Thus you may proceed to an Entry of Goods liable to the Additional and New Duties the Form whereof, you will find in —— *Appendix* N° 31.

XXIV. This Entry you will find thus posted in your Book of Entries, in the Class, Folio or Form —— *I.*

Ditto Book
- If the Duties are paid down, as in the Entry —— N° 1.
- If the Duties are Bonded, as in the Entry —— N° 2.

XXV. For an Entry of Wines you have the Form in —— *Appendix* N° 32.

XXVI. This Entry you will find posted in your Book of Entries Inwards, in the Class, Folio or Form —— *K.*

Ditto Book
- If the Duties are Paid down, as in the Entry —— N° 1.
- If the Duties are Bonded, as in the Entry —— N° 2.

XXVII. Upon Entries of Wine you are to Observe, that, whether they be for Private use, or for a Vintner, the Old Impost must always be paid down in Money, according to the Respective Calculations in the Book of Rates *Page* 172, where you have likewise all other Duties on Wines Computed Net, except the one Third Subsidy, and the Two Thirds Subsidy, which must always run in exact Proportions to the New Subsidy.

XXVIII. You are to take Care that the Surveyor and Tidesmen be diligent in performing their Duty, for hindering the Merchants or Coopers to carry any Utensils Aboard the Ship for filling up the Wine, unless the Merchant first Enter the Wine filled up, and pay the Duties accordingly.

Damages.

XXIX. In case any Goods Entred be found, upon Delivery, to be Damnified, the Allowance to be made for Damage is to be Adjusted by your self and the other proper Officers in the Port, after you have viewed the Goods, and to be Certified in due Form, so as the Merchant

or

or Importer may thereupon be Allowed the Damage, which is to be Deducted out of the Respective Branches on which the Duties were Paid or Bonded.

XXX. In Regard that your Book of Entries is ranged into four Classes, Folios, or Forms, therefore the Book for Damages must run in Correspondence therewith.

XXXI. The Surveyor, Searcher and Land-waiter are to Certifie the Damage.

XXXII. Then you are with the Comptroller to Compute the same on the several Branches, and on the Back of the Certificate to set down, First in Words, and then in Figures the several Sums at the end of the Respective Articles, and together you are to Sign to the Amount, and in paying the same to the Merchant, you are to take his Acquittance, as you will find it in the Form ——— *Appendix* N° 33.

XXXIII. This Certificate you will find thus posted in your Book of Damages for General Goods in the Class, Folio or Form ——— *L.*

Damages Book N° 1. { If the Money was paid, as in the Certificate ——— N° 1.
If Bonded, as in the Certificate ——— N° 2.

XXXIV. For Damage on Tobacco, you will find the Form of a Certificate in *App.* N° 34.

XXXV. Which Certificate is thus ranged in your Book of Damages in the Class, Folio, or Form ——— *M.*

Ditto Book. { If the Duties were paid, as in Certificate ——— N° 1.
If Bonded, as in Certificate ——— N° 2.

XXXVI. For Damage on Goods Charged with the Additional and New Duties, you will find the Form of a Certificate in ——— *Appendix* N° 35.

XXXVII. Which Certificate is thus ranged in your Book of Damages in the Class, Folio or Form ——— *N.*

Ditto Book. { If the Duties were paid, as in Certificate ——— N° 1.
If Bonded, as in Certificate ——— N° 2.

XXXVIII. For Damages on Wines, you have the Form of a Certificate in *Appendix* N° 36.

XXXIX. Which Certificate you will find thus posted in your Book of Damages, in the Class, Folio or Form ——— *O.*

Ditto Book { If the Duties were paid, as in the Certificate ——— N° 1.
If Bonded, as in the Certificate ——— N° 2.

XL. You are to take special care in Adjusting the Damages on Wine, to prevent all Contrivances and illegal Practices to the Prejudice of Her Majesty's Revenue: For that purpose, You and the other Officers who are to taste the Wine, are to see the Cask fairly pierced, and to hold the Glass or Taster in your Hands, and see that the Liquor run clean into it from the Cask.

☞ For the Method of Adjusting Damages see the Book of Rates Page 198.

Over-entries.

XLI. If a Merchant or Importer Overenter his Goods, and hath paid or Bonded the Duties for more Goods than are Really and Truly Landed; The Surveyor and Landwaiter, are to Certifie the same, upon Oath made and Subscribed by the Merchant, that neither He nor any other Person, to his Use or Knowledge, had any of the said Goods Overentred on Board the Ship, or any where Landed the same without payment of Custom; which Oath is to be Attested by your and the Comptroller's Subscription.

XLII. This Formality being Observed and Performed, you are with the Comptroller to Compute the Duties, and on the Back of the Certificate to set down first in Words, and then in Figures, the several Articles, and the Respective Sums to be paid for the Overentry, and with the Comptroller to Sign the Amount.

XLIII. In paying this Overentry to the Merchant or Importer, you are to take his Acquittance for the Same as *per* Form in ——— *Appendix* N 37.

XLIV. In Regard that your Book of Entries is ranged into four Classes, Folios or Forms, the Book of Overentries must run in Correspondence therewith.

XLV. So that this Certificate you will find thus posted in your Book of Overentries in the Class, Folio or Form ——— *P.*

Overentries Book N° K. { If paid in Money, as in Certificate ——— N° 1.
If the Duties were Bonded, as in Certificate ——— N° 2.
If Imported by a Foreigner, or in a Foreign Ship, as in Certificate ——— N° 3.

XLVI. For an Overentry on Tobacco you have the Form of a Certificate in *Appendix* N° 38

XLVII. This Certificate you will find thus ranged in your Book for Overentries in the Class, Folio, or Form ——— *Q.*

Ditto Book { If the Duties were paid, as in Certificate ——N° 1.
If Bonded, as in Certificate ——N° 2.

XLVIII, For an Overentry on Goods charged with the Additional and New Duties, you have the Form of a Certificate in ——— *Appendix* N° 39.

XLIX. Which Certificate you will find thus posted in your Book of Overentries in the Class, Folio or Form ——— *R,*

Ditto Book { If the Duties were paid, as in Certificate ——N° 1.
If Bonded, as in Certificate ——N° 2.

L. For an Overentry on Wines, you have the Form of a Certificate in-----*Appendix* N° 40.

LI. Which Certificate you will find thus posted in your Book for Overentries, in the Class, Folio, or Form ——— *S,*

Ditto Book { If the Duties were paid, as in Certficate ——N° 1.
If Bonded, as in Certificate ——N° 2.

Salt.

LII. When a Ship arrives with foreign Salt, the Master is to make his Report in the manner already directed.

LIII. Then the Merchant is to make his Entry in the usual manner, and to pay down the Duties of Old Subsidy, New Subsidy, one Third Subsidy, and two Third Subsidy, according to the *Book of Rates, page* 142. a Form of which Entry you have in ——— *Appendix* N° 41.

LIV. Having given the Merchant the Warrant and other necessary Dispatches, according to the Forms already directed in such cases, you are to post this Entry, as you will find it in the *Book of Entries* Inwards N° G. Class, Folio or Form *G.* and the Entry N° 4.

LV. All Foreign Salt imported is to be weighed, and eighty four pounds is to be reckoned a Bushel, whereof Forty such Bushels make a Wey, according to the Direction of the Law, in the *Book of Rates, page* 677.

LVI. By the Eight Article of the *Union*, it is provided, *That for the Ease of the Merchants Importers, all Foreign Salt imported into this part of* Great-Britain, *shall be Cellared and Lock'd up under the Custody of the Merchants Importers, and the Officers imployed for levying the Duties upon Salt, that the Merchant may have what Quantity thereof his Occasions require, not under a Wey at a time, giving security for the Excise of the same, payable in six Months.*

LVII. In regard that the Excise on Salt is now to be levyed and collected by Her Majesties Commissioners, appointed for managing and collecting the Customs, you are to direct the proper Officers to take special care in seeing all Foreign Salt imported duly Cellar'd, and that no part thereof be Imbezled in coming on Shore.

LVIII. When the Salt is cellar'd, it is to remain for Security of the Excise thereon payable, under two Locks, the Key of one to be kept by the Merchant, and the Key of the other to be kept by you and the Comptroller in the Chest of Bonds.

LIX. You are to take notice, that by an Act *5th Anne*, Intituled, *An Act for the ease of Her Majesties Subjects, in relation to the Duties upon Salt, &c.* The Merchant Importer is lyable and answerable for the Excise on the whole Quantity of Salt cellar'd, notwithstanding the same should fall short at the delivery out thereof.

LX. You are likewise to take notice, that by the last mentioned Act, It is provided, that where the whole Quantity of Salt imported does not amount to forty Bushels, the Duty Inwards shall be paid, and the Excise paid or secured for the whole Quantity, upon Entry thereof.

LXI. When the Merchant or Importer desires to have out any part of the Salt cellar'd as above specified, you are to draw out an Entry of the Excise of the same, which he is to subscribe, as in the *Form* ——— *Appendix* N° 42.

LXII. Then you are to take his Bond, with sufficient security payable in six Months for the Amount of the same. the *Form* of the Bond for this and all other Duties whatsoever, is in *Appendix* N° 49.

LXIII. But if the Merchant will pay it down in ready Money, you are to deduct out of the Amount aforesaid, the Discount at the rate of Ten Pounds *per Cent. p. Annum*, which for six Months is five *per Cent.*

LXIV. The Entry being signed, and the Excise paid or secured, you are to grant the Merchant a Warrant signed by your self and the Comptroller, directed to the Surveyor and Land-waiter for the delivery out of the Quantity therein-mentioned, the Form whereof you have in *Ap.* N° 44.

LXV:

LXV. When the Merchant has received his regular Dispatches, you are to post the said Entry into your Book for Excise on Salt, as you'l find it in the Entry N° 1 in your Book *Appendix* N H.

LXVI. You are to take notice, that by an Act 4 and 5 *W.* and *M. Cap.* 5. *in the Book of Rates page* 385. the Law gives the following Direction. *For every Wey of Salt imported within the said time (except such Salt as shall be used in curing of Fish) five shillings more than the same is charged with in the said Book of Rates, and so in proportion for any greater or lesser Quantity.*

LXVII. If any Merchant shall enter short as to the Contents in Weight or Measure of his Goods the Surveyor & Land-waiter are to return an Account thereof to the Custom-house, certifying by their Subscriptions the Quantity short-entered, that the Merchant may make a Post-entry, and pay, or secure to be paid the Duties; which Post-entry is to be perfected in the same manner as the prime Entry is, with this difference only, that you are to make this Mark " posted form N° ( ) Which Post-entry is to be placed in the Book of Entries in the successive Number, and the Duties to be ranged in the Columns as the prime Entry was.

LXVIII. If a Merchant make a short Entry in one case, and an Over-entry in another, you are not to compensate or ballance the one with the other, but he is to make his Post-entry for the one, and to have his Allowance for the other, with the regular Dispatches in both cases as already directed.

LXIX. If any Merchant pretend that he cannot enter his Goods, for want of an Invoice or Advice from his Correspondent, by which means it may be impossible for him to declare the Quantity and Contents; you are to administer an Oath to him, that he hath neither Invoice, Letter, or other Advice, whereby a perfect Entry can be made, aad after a Deposite of the Money to the Value of the Duties by conjecture, you may grant him a Bill of View, for getting the Goods brought into Her Majesties Ware house, there to be viewed, and an Account of the Contents taken, and certifyed by the Subscriptions of the Surveyor and Land-waiter on the back of the said Bill, whereof you have a Form ——————— *Appendix* N° 45

LXX. When you know the true Contents, then the Merchant is to make a perfect Entry, and you are to grant a Warrant in the same manner as other Entries and Warrants are done for the like Goods, posting the Entry in your Book after the usual manner.

LXXI. If any Ship come from *Ireland* with part of her Cargo, designing to take in her Complement here, the Master is to report his Ship Inwards, and to give in a Bill of Contents upon Oath, that the Goods therein-mentioned are to be exported; Which when done, you may admit him to an Entry outwards, and the Ship to take in the remainder of her Lading, with the regular Dispatches in cases Outwards.

LXXII. But if a Ship come from Foreign Places laden in part, with a design to take in the Complement of her Cargo, all the Goods which she brings are to be entred, Duties paid, and the Goods unladen; Then the Master is to enter his Ship Outwards, and the Goods landed are to be entred & Re-shipt, and Debentures thereon are to be granted, and the legal Allowances repaid.

LXXIII. All Masters of Ships who bring Goods, whereof the Net Custom (which is to be understood the old Subsidy and Additional Duty on Linen, wrought Silk, and Tobacco) amounts to One hundred pound *Sterling*, they are to have ten Shillings for Portage, on every hundred Pound: Only on Wine and Currans, the Portage to be allowed on these Duties, is six Shillings and eight pence *per* hundred Pounds, provided that upon Jerquing of the Book, the Surveyor certifie that the Masters have made just and true Reports; And if the contrary be found, the Masters are to be prosecuted according to Law. Of this Bill of Portage, Certificate, and Acquittance, you have a Form in ——————— *Appendix* N° 46.

LXXIV. All Ships trading to or from the *Streights*, under two hundred Tons, two Decks, sixteen Cannon, Ammunition proportionable, and thirty two Men, are to pay one *per Cent.* or one fifth of the Old Subsidy upon all Goods, except one full half of her Lading be Fish exported from *Great-Britain* as the Law directs 14 *Char.* 2*d. Book of Rates page* 269, which one *per Cent.* you are to post in your Books of Entries Inwards and Outwards in the Columns of old Subsidy.

LXXV. The Ship being discharged and Jerqu'd by the Surveyor, he is to cancel all the Warrants, and lay them up in some convenient place, in due order, there to remain till Quarter-day.

LXXVI. When Ships arrive from the Plantations, in order to enter their Goods, they must all be landed, for the Computation, and Paying, or securing of the Duties, which when done, the Goods may be shipt for Transportation; In which case you are to observe the usual Forms, of Reports, Entries, Warrants, Cocquets, and Debentures, according to the precedent Directions.

LXXVII. If a Ship has given Bond in the Plantations to enter and pay the Duties of her Cargo in *Great-Britain*, and that you have received the same, you are to furnish the Master with a Certificate as the Law directs, *Act* 7 & 8 *W.* 3. *Book of Rates page* 454. of which Certificate you have a Form in ——————— *Appendix* N° 47.

Bonds.

LXXVIII. THAt you may know how to behave with the Merchants in taking their Bonds; you will find a Scheme of the Duties which may be bonded, with the times of payment, and the Discounts by Law allowed for ready Money already mentioned in *App.* N° 27.

LXXIX. In taking of Bonds, you are to have special Care of the Sufficiency of the Merchants, and of the Persons who enter Sureties for them, that they may be Men of good Reputation and known Substance, according to the Direction of the Law, that the Revenue may not be diminished by your Fault on this Account.

LXXX. You are to take Notice, That the Bonds are to be discharged by Debentures, Damages, Over-entries, and Money: Only on Bonds for the Impost on Tobacco, the Law allows a Discount according to the times in which the Merchant shall pay his Money, within fifteen Months after Date of the Bond, as you will find in the before-mentioned Scheme.

LXXXI. You are likeways to take notice, that the Bonds for the Excise on Salt, can only be discharged by Debentures and Money, and that no Debenture is allowed on the *I*mpost on Wines and Vinegar; So that for the regular Accompting, it's very requisite to have a Book of Bonds, with the respective Columns for each Duty, ranged into their proper Classes, Folios, or Forms.

LXXXII. In the next Place, you are to observe for a certain and standing Rule, That if any Merchant or Importer can produce a Debenture, or Certificate for Damage or Over-entry, on Goods for which the Duties have been Bonded, you are not to pay the Money, but to endorse the same on the respective Bonds.

LXXXIII. That you may know when Bonds fall due and how to keep them, and the whole Account of the Revenue in due Form, you are to take a distinct Bond, not only for the different Branches of the Revenue, but also a separate Bond for every Gale, or particular Payment of a Branch, to be kept under their successive Numbers, by which Means you shall always know when any Bond falls due, and the Merchants with their Sureties will never have their Bonds Registred or prosecuted for more than the Sum which they owe.

LXXXIV. For all the Duties Bondable whatsoever, you have a General Form of a *Bond*: in filling up the Blanks you are to Express the Duties, or Branch of the Revenue for which the Bond is taken, according to the Example in ———— *Appendix* N° 49.

LXXXV. For Posting of these Regularly, your Book for Bonds must Quadrate with the whole Scheme of the Business, and in a special manner with your Book of Entries Inwards: That you may be fully Informed of this Matter, you have the Form of a Book for Bonds in *App.* N° L.

LXXXVI. In this Book you will find Examples *Viz.*

Book of Bonds N° *L.*

- Bonds for the Additional Duty, Posted in the Class, Folio or Form ———— *T.*
- Bonds for the New Subsidy, Posted in the Class, Folio or Form ———— *V.*
- Bonds for the One Third Subsidy, Posted in the Class, Folio or Form ———— *W.*
- Bonds for the Impost on Wine and Vinegar, Posted in the Class, Folio or Form *X.*
- Bonds for the Impost on Tobacco, Posted in the Class, Folio or Form ———— *Y.*
- Bonds for the Impositions 1690, Posted in the Class, Folio or Form ———— *Z.*
- Bonds for the Impositions 169⅞ Posted in the Class, Folio or Form ———— *A. A.*
- Bonds for the New Duty on Whalefinns, Posted in the Class, Folio or Form *B. B.*
- Bonds for the Excise on Salt, Posted in the Class, Folio or Form ———— *C. C.*

LXXXVII, In Allowing the Discount on the Impost on Tobacco, you are first of all to Deduct the Damage and Overentry allowed at Importation, so as to compute the Discounts on the net Remainder.

LXXXVIII. For your clearer Information in this Case, the Damage and Overentry are always to be first Deducted, then the four *per Cent.* waste on the Export, and in the last place is to be Deducted the Eight *per Cent.* for waste on the Quantity remaining to be consumed in the Countrey; as to the Discount in Money that falls in Course according to the time of Payment and the Scheme N° 27, for the Duties Bondable. And for a further Demonstration on this Subject, you have a Scheme for the Computation of Discount and Allowances for Waste In ———— *Appendix* N° 50.

LXXXIX. In making of these Allowances whether paid in money, or Endorsed upon the Bonds, you are to take the Merchant's Acquittance for every Article separately, according to the following Methods *viz.*

For

For the 4 *per Cent.* Waste, on the Quantity Exported, you have a Form in *Appendix* N° 51.
For the 8 *per Cent.* Waste, on the Quantity remaining to be Consumed in the Countrey, you have a Form in ——— *Appendix* N° 52.
For the Discount, according to the time wherein the Money is paid, you have a Form in ——— *Appendix* N° 53.

XC. In Regard that all these Allowances and Discounts, are on the Discharge part of your Account to come into the Column of Discounts, to be Distinguished whether in Money or Bonds; when you clear these Articles at once with the Merchant, you may post them in one Article, setting down upon the last Voucher, the particulars of all the three, as you will find it in the last mentioned Form.

XCI. When any Merchant or Importer lets the Bonds run in Arrear, either as Principal or Surety, you are not to take his Bond upon any new Entry, until the Principal Sum of those already Due, together with the Interest thereon accrueing, be fully paid.

XCII. That you may the more easily fill up your Monthly, Quarterly and Yearly Accounts, and find the Ballance of the Bonds remaining in your Custody to Answer with the Sums in your Account, you may keep the Bonds on each Branch of the Revenue in a separate Bundle, and therein range them, according to their Successive Terms of payment, by which means you will the more readily know when they fall due.

Prizes.

XCIII. IN case any Prize be brought into your Port, the Officers are to be placed on Board her, as in other Cases, with special Directions to hinder Embezlements.

XCIV. When the Prize Officers or the Captor desire to Land the Goods, you are to grant them a sufferance directed to the Surveyor, Land-waiter and Ware-house-keeper, specifying therein the Articles of the Cargo, so far as known.

XCV. When the Goods are going into the Ware-house, if they are such as are usually Sold by Weight, they are to be Weigh'd, and an Account thereof taken by the Land-waiter and Ware-house-keeper; if they be Exciseable Liquors, then the Officers of Excise are to Gauge them, and keep an Account thereof likewise; If they be Wines, you and the Officers Employed about the Customs are to Observe the Directions already given concerning Wines.

XCVI. For Security of the Revenue and of all Persons concerned, when the Goods are Lodged in proper Ware-houses and Cellars, they are there to be kept entire untill they be legally Condemned, under several Locks, of one Lock the Captor is to keep a Key, you are to keep the Key of the second, the Surveyor is to have a Key of the third, the Excise Officers, in cases where they are Concern'd, are to have a fourth Key, and the Prize Officers a fifth Key.

XCVII. That the Goods may be lotted for Sale, the Prize Office Warrant will be brought to you, of which you are to keep a Copy, and then the Liquors are to be fill'd up, and the Captor or Buyers are to make a perfect Entry, paying or Securing the Duties, in the manner, and according to the Directions already given for Entries Inwards, both as to the Prime and Post-entry.

XCVIII If any Extroardinary Emergency should happen in this Case, you are to give speedy Intimation thereof, for Obtaining the Necessary Instructions with all possible Dispatch,

Coaſt Diſpatches Outwards

I. WHen any Ship or Veſſel is deſigned to lade Goods Coaſtwiſe, the Maſter is in the firſt place to come and enter his Ship, declaring her Name, Burthen, Number of Men, and to what Port bound, and to ſubſcribe the ſame, which, with all other Entries of the ſame Nature, are to be kept in their ſucceſſive Numbers, on a File for that purpoſe. The Form of which Entry is in ——— *Appendix* N 54.

II. In the next place, you are to take Notice, That by an Act 12 *Cha.* 2. *Book of Rates*, *Page* 228. It is not lawful for any perſons to lade any Goods Coaſt-ways, on any Ship or Veſſel which does not entirely belong to Subjects of *England*, under Forfeiture of Ship and Goods; Which Privilege is now, by the Act of Union, granted to all the Subjects of *Great-Britain*.

III. When any perſon deſires to lade Goods Coaſt-wiſe, on ſuch a Ship or Veſſel, you are to grant a Sufferance, ſigned by your ſelf and the Comptroller, directed to the Searcher or Land-waiter, who is to ſee the Goods ſhipt off, and to certify the Quantity, by his Subſcription to the ſame Sufferance.

IV. In caſe the Goods ſhipt are of a foreign Product or Manufacture, liable to the Cuſtoms and Duties Inwards, the perſon who lades them, is to declare in what Ship they were entred, and to make Oath that theſe are part of the Goods for which the Duties have been paid or ſecured to be paid, and if he cannot declare the Veſſel and Time of Importation, then he is to make Oath that the Goods were bought in the ordinary way of Trade, the Duties whereof he verily believes were paid in the manner as you will ſee in the Form in —— *Appendix* N° 55.

V. Of this Sufferance you are to enter a Copy, as you will find it in your Book for Coaſt Sufferances Outwards in ——— *Appendix Book* N° P.

VI. When the Goods are laden, and the Sufferances Indorſed by the proper Officer as to the Quantity ſhipt off, they are to be brought by him to you, and thereupon you are to draw out a Cocquet, in which you are to inſert the Quantity of all the Goods of the ſame Quality ſumm'd up in one Article, Ranging all thoſe which are of the Product of this Countrey in order by themſelves, and thoſe which were liable to Duties by themſelves, to be ſigned and ſealed by your ſelf and the Comptroller, according to the Form in ——— *Appendix* N° 56.

VII. Before the Cocquet be delivered to the Maſter of the Ship or Veſſel, you are according to the Directions of the Law *Act* 14 *Cha*, 2*d Book of Rates Page* 257. to take the Maſter's Bond with good Security, Obliging them in the Value of the Goods to Deliver and Diſcharge them in the Port or Place for which they are Entred, or in ſome other Port or Place of *Great-Britain*, and to return a Certificate of the ſame in ſix Months. The Form of the Bond is in ——— *Appendix* N° 57.

VIII. Having thus Diſpatched the Maſter of the Ship or Veſſel, you are to Enter a Copy of the Cocquet in your Book for Coaſt Cocquets and Tranſires Outwards, as you will find it in the Claſs, Folio or Form *D. D.* in the Book ——— *Appendix* N° Q.

IX. Then you are to mark in the Margent of your Book for Coaſt Sufferances Outwards the time when the Cocquet was made out, as you will find it in the ſame Book *Appendix* N° *P*:

X For Diſcharging the above ſaid Bond, a Certificate is to be brought from the Port where the Goods were Unladen, within ſix Months time, according to the *Act* 14 *Cha* 2*d. Book of Rates Page* 257, which is to be Annexed to, and Endorſed on the Bond, according to the Form Printed on the ſaid Bond, already mentioned in the ——— *Appendix* N° 57.

XI. This Certificate of Return is likewiſe to be noted on the Margent of your Book for Coaſt Cocquets and Tranſires Outwards, according to the Example thereof in the Claſs, Folio, or Form *D.D.* of the Book in ——— *Appendix* N° Q.

XII. If a Ship ſhould enter for *London*, and Diſcharge in any other part of *Great-Britain*, a Certificate is to be granted by the Collector and Comptroller there, and will be ſufficient to clear the Bond.

XIII. In caſe the Ship periſhes at Sea, or is taken by Enemies, an Affidavit thereof is to be made

made before the proper Judge, and brought to you to be entred in the Book, annexed to the Bond, and Endorſed thereon, inſtead of the Certificate.

XIV. You are to take ſpecial notice, that all Coaſt-Bonds with their Certificates or Affidavits, are to remain in your Poſſeſſion, and not to be cancelled, but to be tranſmitted to us yearly the 25*th* of *December*, together with thoſe remaining undiſcharged after the Expiration of the ſix Months, to be lodged in the Exchequer.

XV. You are to obſerve that all Warrants and Cocquets for Wooll are to be written on Paper and not interlin'd, according to the Direction of the Law, *Act* 1 *W. & M.* in the *Book of Rates*, *page* 358. and that all other Cocquets are to be written on Parchment.

XVI. You are likewiſe to obſerve that all Cocquets and Warrants for Wooll are to be ſigned by three of the principal Officers of the Port, and the Quantity of each Parcel or Bag of Wooll is to be Endorſed on the back of the Cocquet, as the Law directs, in an *Act* 10 and 11 *W.* 3*d.* in the *Book of Rates*, *pages* 583 and 584. And for your further Information as to the Penalties and Forfeitures, and the reſpective Acts of Parliament relating to Wooll, you have a Scheme of them in ——————————————— *Appendix* N° 48.

Coaſt Diſpatches Inwards.

I. WHen a Ship arrives at your Port Inwards Coaſtwiſe, the Maſter is to deliver in his Cocquet, and Sufferances thereto annexed, a Copy of which Cocquet you are to enter in a Book, as you will find in the Claſs, Folio or Form *E. E.* in the Book of Coaſt Cocquets and Tranſires Inwards in ——————————— *Appendix* N° Q.

II. Then you are to grant a Warrant ſigned by your ſelf and the Comptroller, directed to the Surveyor and Land-waiter, after the uſual Form, delivering them the Sufferances for their Government in the Diſcharge of the Goods, keeping the Cocquet upon a File for that purpoſe.

III. When the Goods are all unladen, the Land-waiter is to certify the ſame by his Subſcription under the reſpective Article in your Book of Coaſt Cocquets and Tranſires Inwards abovementioned.

IV. when the Maſter for diſcharge of his Bond, demands a Certificate of Return, you are to note the ſame in the Margent of your Book, oppoſite to the relative Article, as you will find it done in your Book of Coaſt-Cocquets and Tranſires Inwards before mentioned N° Q. in the Claſs, Folio or Form *E. E.*

V. This being done, you are to furniſh the Maſter with a Certificate of Return, according to the Form in ——————————————— *Appendix* N° 58.

VI. When a Ship diſcharges at ſeveral Ports, the Quantity of Goods unladen are to be Endorſed upon the Cocquet, and ſigned by the Collector and Comptroller of the reſpective Ports, and ſo delivered to the Maſter, who at the laſt Port of Diſcharge, is to get a Certificate of Return for the whole Quantity of Goods, ſigned by the Collector and Comptroller of that Port, who are to ſpecify the Quantity of Goods landed at each Port, and every Collector is to ſet down in his Book of Coaſt Cocquets and Tranſires Inwards, the Quantities of Goods diſcharged at his Port, in the Manner and Form already directed for Ships that diſcharge their whole Lading.

VII. You are to take notice, that by an *Act* of the 14 *Cha.* 2*d.* Intituled, *An Act for preventing of Frauds*, &c. No Goods are to be carried out in any manner of Veſſel to the open Sea, Coaſtwiſe, without a legal Sufferance or Warrant, under forfeiture of the Goods, *Vide* Book of Rates, *page* 256.

Land Tranſires Outwards.

I. WHen any perſon deſires to paſs by Land Carriage Goods to be accompanied with a Tranſire, you are to inquire when, and out of what Ship the Duties were paid for the ſame, and if you have reaſon to ſuſpect the Truth of ſuch Declaration, you are to take his Oath, that the Goods he now demands a Tranſire for, are part of the ſame Goods for which the Duties were ſo paid Inwards, and to grant him a Tranſire accordingly.

II. If the perſon that deſires the Tranſire cannot tell when, or out of what Ship the Duties were paid Inwards, then you may take his Oath, that he bought all thoſe Goods in the ordinary way of Trade, and that he verily believes the Duties of the ſame were paid at Importation, which is to be Endorſed on the back of the Tranſire you then grant, of which you have a Form in ——— *Appendix* N° 59.

III. Before you deliver the ſaid Tranſire, you are to record the ſame in your Book for Land-Tranſires Outwards, after the manner you will ſee it done in the Claſs, Folio, or Form *F. F.* in the Book in ——— *Appendix* N° R.

IV. If any perſon deſire a Tranſire for Goods for which he alledges the Duties were paid at Importation before the firſt day of *May* laſt, you are to call for the Original Sufferance, which you are to keep in your Cuſtody on a File for that purpoſe, and to grant him from time to time Tranſires for ſuch part of the ſame as he deſires, always taking his Oath, that the Goods you then grant him a Tranſire for, are all part and Parcel of the Goods ſpecified in the Original Entry aforeſaid, and that the Duties then due and payable were accordingly paid or ſecured.

Land Tranſires Inwards.

WHen any Merchant Ships off Goods for which the Duties were paid at Importation in ſome other port, he is to produce you a Tranſire for them from the ſaid Port, which you are to enter in your Book for Land Tranſires Inwards, according to the Example you find in the Claſs, Folio, or Form *G. G.* in the Book in ——— *Appendix* N° R.

Seizures.

I. WHen any Officer makes a Seizure, he is immediatly to give you an Account thereof, and to ſee the ſame entred in the Book of Seizures, the Form of which, with a full Example of the Method to be obſerved in the Entry and Diſcharge of Seizures, you have in the Book ——— *Appendix* N° O.

II.

II. The Officer who made the Seizure, having thus entred his Information in the Book, you are to transmit us an exact Copy of it by the first Post, with a Duplicate thereof at the same time to Mr. *Charles Isaacson* Register of the Seizures at *Edinburgh*, and the Officer is to give us Advice of his Diligence in every Point.

III. The Goods seized are immediatly to be lodged in the Queens Ware-house, and the Ware-house-keeper is to grant a Receipt for the same, because they are there to remain intire, until they be legally condemned, or regularly discharged.

IV. If the Goods be claimed, and we or the Commissioners for the time being, find it reasonable to admit them to an Entry, or to order them to be discharged, you shall have our Directions in Writing, which are to be copyed in your Books, according as the case shall happen.

V. But if on the contrary it shall appear reasonable to prosecute to Condemnation of the Goods, Mr. *Charles Eyres* Solicitor to Her Majestys Customs in these parts, shall be by us directed to give you the necessary and opportune Instructions, for proceeding by due Course of Law, according to the Circumstance of Affairs.

VI. For the Distribution of the Seizures according to Law, you have a General Scheme in _____ *Appendix* N° 60.

VII. As to the Queens Share in the Composition of petty Seizures, it is always to be paid down in Money before the Goods be Delivered, either by the Officers who prosecute, or by the Persons who purchase them at Publick Sale, and the Sum thereby arising is by you to be placed in an Article on the Debit or Charge side of your Accompt, to the Respective Article of Composition on petty Seizures, which is Comprehended in the General Branch of Customs, as you see it done in the Model of your Abstract.

Sallaries.

I. AT the proper times for the payment of Sallaries, you shall receive from Us an Account of the Officers upon the Establishment in your Port, with Directions for paying the Respective Sums due to them pursuant to the Order of the Lord High Treasurer of *Great-Britain*.

II. Without this Establishment and Directions, by Us Signed, you are not to pay or allow any Sallaries.

III. In paying of the Sallaries, the Officer is to Sign his Name Opposite to the Respective Article.

IV. If any Officer Dies, is Remov'd, Dismiss'd, or has been absent without leave, you are instantly to give Us a particular Account thereof, and in such case, they are only to be paid for the time they have actually Served, so that the Money short paid them of the Article in the Establishment may be set down in the Respective Column Opposite to their Names.

V. The Sum of this Column of short payments is to be Deducted out of the Total Sum of the Establishment, and the Remainder, (being the Net Money paid by you that Quarter) you are only to take Credit for, in your Account or Abstract, on the Branch of Customs.

VI. If you have not Money in your Hands arising from the Customs, sufficient to pay the Sallaries, you are to desire Our Order for supplying of the same.

Incidents.

I. WIthout Directions from Us in Writing, you are not to pay any Incident Charges, except in the usual Cases, *Viz.*

To Tydes-men Extroordinary-
To Boat-men Extraordinary----
For the use of a Boat Boarding-
For Postage of Letters———---
For Charge of Expresses——-.-.
} and for the Rent of the Custom-house.

II. In case of any Incident Charge at your Port, the Person who claims the Money, is to bring his Bill to You or the Comptroller, to Examine and Approve the same.

III. When the Bill is Examined and Approved, you are to Copy it in the due Course and Successive Number, in the Account of Incidents, and for the Amount thereof, you are to take the Person's Receipt, in presence of the Officer to whom the Inspection thereof belongs, who is to Certifie the Bill and Payment, by his Subscription to the Article, whereof the Total is then to be carried out into the Column of Money.

IV. The Officers are to Vouch the Incidents properly belonging to their Place, *Viz.* The Comptroller is to Certifie all Payments whatsoever.

V. The Surveyor is to Certifie the Placing of Extraordinary Tydes-men, the time of their Continuance and Discharge, with the Sums due to them.

VI. In case the Incidents belong to the Surveyor, then the Collector and Comptroller are to Examine, Approve, and Certifie the same.

VII. At the end of the Quarter, you are to Sum up the Incidents which you have paid, and for the Amount, you are to take Credit in the Discharge part of your Account in the Branch of Customs.

VIII For keeping of this Account of Incidents Regularly and with Ease, without the trouble of loose Papers, all particulars are fairly to be Entred therein, with the Receipts of the Persons, and Subscriptions of the Officers according to the Form in ——*Appendix* N° 61.

IX In Regard that this Account is to be sent to Us, for Approval, for passing as a Voucher in the Discharge of your Account, to prevent all Inconveniencies which may Arise by Miscarriage on the Road, you are to keep a Duplicate thereof, Signed by your self, the Comptroller and Surveyor, making mention of the Day when the Original was Transmitted.

Remittances to the Receiver General.

I. When you Receive Money upon any Branch of the Revenue, you are with all possible speed to pay or cause the same to be paid to *Charles Graydon* Esquire Receiver General of Her Majesty's Customs at *Edinburgh*, to whom you are to give Advice of the Branches to which the Money is to be Applied.

II. In Remitting or paying of Money to the Receiver General or his Successor, you are at the same time, to give Advice thereof to Mr. *John Crookshanks* Comptroller General or his Successor in that Office, specifying the Branches to which the Money is to be Applied, and giving him an Exact and full Copy of the Bills remitted.

III. When you can with Conveniency have secure Bills to Remit for each Branch of the Revenue distinctly; it will be the best and clearest way to apply these Bills to the Respective Branches by your Endorsment thereon.

IV. When Exchequer Bills are given you in payment of Duties, or when Bank Bills offer for Remittance, and the Sums of them Amount to more than what you have Received on one or more Branches of the Revenue, you are to make a Distribution of these Bills, and accordingly to Advise the Receiver General and the Comptroller General, the Sums which upon this Distribution are to be Applied to the Respective Branches for your Discharge.

V. That your Business may be kept in Order, and that the Persons Bound in any Bill may always be known, you are to keep full and Exact Copies of the Bills, under their Successive Numbers, according to the Form which you have in the Book in——— *Appendix* N° M.

VI. That your payments and Remittances, in Reference to the Branches, and in conformity to the model of your Abstracts and Quarterly Accounts, may always appear Distinct and Clear, you are to keep a Book of Remittances to the Receiver General, wherein you are to Enter the several Bills, with their Sums in the Respective Columns of the Branches to which they are Applied, according to the Form you have in the Book in——— *Appendix* N° N.

VII. You are to take Notice, that if you detain any of the Money in your Hands Received on any Branch of the Revenue, you are Chargeable for the same after the Rate of Twelve *per Cent. per Annum*, and what further Damage may accrue by your Neglect, according to the Direction of the Law, in an Act 20*th. Cha.* 2*d. Chap.* 2*d.* Intituled, *An Act for the better payment of Moneys Received for the use of the Crown, Book of Rates Page* 695.

VIII,

VIII. If at any time a Bill ſhould be returned with Proteſt, you are to keep a particular Account thereof, in the Form of an Account Current, and under the Title of *Bills Proteſted*, and that the Branches of the *R*evenue may not be Charg'd with more then is Actually paid, you are to keep this Account in three Columns, one for the principal Sum, the ſecond for the Charge of the Proteſt, and the third for the Intereſt that may accrue and be recovered from the drawer, ſo that upon the Credit ſide the Bill return'd, with the Charges is to be Poſted, and the Intereſt when received to be added in the proper Column.

IX. You are immediately, and without loſs of time after the whole is recovered, to pay or cauſe to be paid in Money or in *R*emittances the whole Amounts Exactly to the Receiver General, Adviſing him, and the Comptroller General, that this is in place of the Bill or *B*ills returned, and that the Principal Sum is Applicable to the Branches formerly Adviſed, that the Surplus is for payment of the Charge, and when Intereſt is received, it is to be Applied to the reſpective *B*ranches of the *R*evenue on which the *B*ill was returned, and accordingly you are to Charge your ſelf for the Money *R*eceived and Intereſt, and to Diſcharge your ſelf by that part of the *R*emittance in your Monthly Abſtract, and Quarterly Accounts, ſo your *B*ooks and the Branches of the *R*evenue will remain Clear.

The cloſe of the Accounts.

I. THat it may appear what Money and Bonds remain in your Hand, you are every Month to ſend us, or the Commiſſioners for the time being, a Monthly Abſtract, according to the Form in the ——————————— *Appendix* N 62.

II. That you may comprehend the Reaſon and Method of this Abſtract, you are to take notice,

1. That all the Branches of the Revenue are ranged in ſucceſſive Order.
2. That under the Title of Cuſtoms are comprehended the Old Subſidy Outwards and Inwards, Petty Cuſtoms, the Additional Duty, and the compoſition on petty Seizures.
3. That this Abſtract is formed by way of Debit and Credit, the firſt whereof is Intituled The *Charge*, and the latter, the *Diſcharge*, which are diſtinguiſhed by remarkable Lines ſhewing the general Diviſions.
4. That the *Charge* or *Debit-ſide* on the left Hand, conſiſts of Money and Bonds upon the preceeding Ballance, and on the preſent Receipt.
5. That the *Diſcharge* or *Credit-ſide*, on the right Hand, conſiſts of Sallaries, Incidents, Portages, and Corn Debentures (which are alwiſe paid out of the Cuſtoms) then follows other Debentures, Damages, Overentries, and Diſcounts made good by you in Money, or upon Bonds, in the reſpective Columns: The laſt Article being Remittances on each Branch, to the Receiver General.
6. That from hence will naturally and clearly reſult the Ballance due to the Queen in Money and Bonds.
7. But in regard that you are charged with all the Bonds, and may receive the Total, or part thereof in Money, for making the ſame appear, and for ballancing of your Account of Caſh, and that the Abſtract in every Branch and Article may be compleat and demonſtrable, there is a Column kept for Money received on Bonds, the ſum whereof being brought at once into the general Column of Bonds on the *Diſcharge-ſide*, and into the general Column of Money on the *Charge* part, it diſpoſes your Abſtract for a general Ballance, and ſaves all manner of Subſtractions.

III. In regard it may happen that upon the Cuſtoms, or any other Branch of the Revenue, you may overpay, in which caſe the *Credit-ſide* of the Abſtract will ſurmount that of the *Debit*, and the Account would never ballance; for a remedy of ſuch an Inconveniency, and for keeping the Accounts of the Revenue diſtinct on every Branch, without ſetting down more than is actually received or paid thereon, you have a Column on the left Hand towards the Margent of your

Abſtract, Intituled *Over-payments*, which will not only anſwer ſuch Articles, but alſo any Error to your prejudice.

IV. The Sum of this Column of *Over-payments*, you are to bring into the general Column of Money on the *Charge-ſide*, which, when the caſe happens, will compleat your Abſtract, as by the Form thereof will demonſtrably appear, ſo that there remains nothing for you to do, only to ſum up the two general Columns of Money and Bonds on the *Debit* or *Charge-ſide*.

V. For filling up your Abſtract in due Form, it's convenient to let you know, that the preſent Model is drawn upon the Suppoſition of one Months Diſpatches, for acquainting you with the regular Forms in the Cuſtoms, and that conſequently in the Column of Money only, in the *Laſt Ballance* you have ſome Examples, but none of Bonds remaining.

VI. But if you were from the preſent Abſtract to begin another, you muſt in the firſt place take the Sums in the Column of *Ballance due to the Queen*, and Place them oppoſite to the Branches of the Revenue, in the reſpective Columns of Money and Bonds, under the Title of the *laſt Ballance*, on the *Debit* or *Charge-ſide* of your Abſtract.

VII. In the next place, you are to take your Book of Entries Outwards, and to ſum the ſame up, carrying the Total for that Month into the Column of Money, oppoſite to Old Subſidy Outwards.

VIII. Then you are to take your Book of Entries Inwards, and to ſum up the ſeveral Columns, in all the four Claſſes, Folios or Forms, ſetting down the Titles on a piece of Paper prepar'd for the purpoſe; and under theſe Titles, you are to ſet down the Sums of the reſpective Columns in the ſeveral Claſſes, Folios or Forms, and ſo to bring theſe particulars to a diſtinct Total, according to the following Example on Cuſtoms.

		Old Subſidy			Petty Cuſtom			Additional Duty. Paid			Additional Duty. Bonded		
Book N° G	Claſs, Folio or Form, G.	95	15	10	04	07	06	00	00	00	00	00	00
	Ditto H.	158	06	08	00	00	00	73	04	07	79	03	04
	Ditto I.	30	05	11	00	00	00	02	03	07½	02	08	05½
	Ditto K.	105	13	04	00	00	00	48	17	06	52	16	08
		390	01	09	04	07	06	124	05	08½	134	08	05½

Which Sums you are to Enter as you will find it in the Reſpective Columns in the Abſtract.

IX. One other Example on the New Subſidy will ſuffice *Viz.*

		New Subſidy. Paid			New Subſidy. Bonded.		
Book N° G	Claſs, Folio or Form G.	95	15	10	00	00	00
	Ditto H.	77	03	09	79	03	04
	Ditto I.	19	09	00	00	00	00
	Ditto K.	105	13	04	00	00	00
		298	01	11	79	03	04

Which you are to carry to the Reſpective Columns of New Subſidy, as you ſee it done in the Abſtract, and ſo proceed to the ſeveral other Branches of the Revenue, till the whole Charge be filled up, for the preſent Receipt.

X. Then you are to caſt up in the proper place, where you ſee the Lines drawn for the Sums,

1. The Bonds on the *Preſent Receipt*.
2. The Bonds on the *Laſt Ballance* the Sum whereof you are to ſet down in it's proper place, and to carry it likewiſe on a Direct Line into the former Column of Bonds, at the Foot whereof, you are to Sum up the Total of Bonds as you'll ſee it in the Abſtract in the Total Sum L. 798 15 10.

XI.

XI. This will appear more plain to you by the Method which you are to obſerve for the Money, *viz.*

1. You are to ſum up the Money on the *Preſent Receipt*, ſetting it down at the foot of it's proper Column, and carrying it at the ſame time from thence, on a direct Line to the right Hand, into the general Column of Money, under the Title *Receipts*, as you will find it in the ſum of *L.* 1641 19 9½

2. You are to ſum up the Money on *Laſt Ballance*, ſetting it down at the foot of it's proper Column, and carrying it at the ſame time from thence, on a direct Line into the ſaid general Column of Money, as you will find in the ſum of *L.* 180 00 00

3. Theſe two Sums being added together, make up the Sum of your Charge in Money, as you will find it in the Sum of *L.* 1821 19 9½

4. Under this you are to place the Money received on Bonds, as you will find it in the Sum of *L* 91 02 06, which will make up the Total Sum of your Caſh.

5. If there be any Over-payments, you are to ſum them up, & ſet them down in their proper place; carrying the Amount from thence in a direct Line into the ſaid general Column of Money, which when all three are ſum'd up together, will anſwer the Total of Money, as you will find it in the Sum *L.* 1943 02 03½ And the Reaſon ſide of the thereof will appear more plain, when you come to fill up the Diſcharge or Credit-Abſtract.

XII. For the *Diſcharge-ſide*, You are upon the Branch of Cuſtoms to fill up the Column of *Sallaries* when any are paid, for which you will have a Form in the Eſtabliſhment, which will be tranſmitted to you, with our Orders and Subſcriptions thereto, the Total whereof you are likewiſe to ſet down in the place for the Sum of Sallaries.

1. You are to obſerve that the remaining part of this Column ſerves for the general Column of Money paid, as you will ſee by the Articles and Sums there plac'd under the Title of *Payments*.

2. The next Column is for *Incidents*, for which you have a Form in *Appendix* N° 61. Which being caſt up, you are to place the ſame in it's proper Column to the Branch of Cuſtoms, the Total you are to ſet down at the foot of this Column, at the ſame time carrying the Sum on the direct Line to the left Hand, into the general Column of Money paid on the Article of Incidents, under the Title of Payments aforeſaid.

3. Your next Column is for *Portages*, which when paid, are to be placed on the Branch of Cuſtoms, and the Total brought down to the foot of the ſaid Column, and from thence to be carried on a direct Line to the left Hand, into the aforeſaid general Column of Money paid, and placed to the Article of *Portages* there, as you will ſee it done in the Sum *L.* 02 02 08.

4. The next Column is for *Corn Debentures*, for which you are to look in your Book of Debentures N° E. in the Claſs Folio or Form *F.* And from thence you are to take the total Sum of what has been paid, and to place it on the Branch of Cuſtoms in the reſpective Columns, in the proper place, whereof the Sum is to be ſet down, and by a direct Line to be thence carried to the left Hand, into the general Column of Money paid, and placed to the Article of *Corn Debentures*.

5 For your other four following Articles, *viz. Other Debentures, Damages, Overentries, and Diſcounts*, they are diſcharged in Money or Bonds, for which Reaſon, each of them hath a double Column, and are placed to the reſpective Branch of the Revenue, on which they have been allowed; ſo that one Example upon either of them will be a ſufficient Inſtruction for placing of all the reſt in due Method.

6. Thus for *Debentures*; you are to take your Book of *Debentures*, and to ſum up the ſeveral Columns in all the four Claſſes, Folios, or Forms, ſetting down the Titles on a piece of Paper prepared for the purpoſe, and under theſe Titles, you are to ſet the Sums of the reſpective Columns in the ſeveral Claſſes, Folios, or Forms, and ſo bring theſe Particulars to a diſtinct Total, according to the following Example.

		Old Subsidy			Additional Duty Paid			Additional Duty Bonded		
Book N° D	Class Folio or Form *A.*	05	00	10½	00	00	00	00	00	00
	Ditto *B.*	39	11	08	36	12	03½	39	11	08
	Ditto *C.*	02	12	00	00	08	06½	00	09	06
	Ditto *D.*	32	16	08	24	08	09	26	08	04
Old Subsidy Paid		80	07	02½	61	09	07	66	09	06
Additional Duty Paid		61	09	07						
Customs		141	16	09½						

Which Sums you are to place on the Branch of Customs in the Respective Columns of Money and Bonds, as you will see it done under the Title of other Debentures in the Abstract.

One other Example on New Subsidy may suffice, *Viz.*

		New Subsidy. Paid			Bonded		
Book N° D	Class Folio or Form *A*	10	13	09	0	00	00
	Ditto *B*	38	11	10½	39	11	08
	Ditto *C*	03	11	03	0	00	00
	Ditto *D*	52	16	08	0	00	00
		105	13	06½	39	11	08

Which Sums you are to place on the Branch of *New Subsidy*, in the respective Columns of Money and Bonds, as you will see it done under the Title of *Other Debentur s* in the Abstract.

XIII. Tho' for the clearness of the Example, they are set down separatly, yet for your ease in working, you may upon the Paper range them all beside one another, as they are in your Book, augmenting your Columns as you find them increase, after you have done the general Goods, and so the total Sum of each Column is to be carried to the respective Branches of the Revenue at once into the Abstract, only on Customs, the *Old Subsidy*, *Petty Custom*, *Additional Duty*, ar to be added together, and the Amount thereof, whether in Money or Bonds, is to be carried to the Branch of *Customs*, in their proper Colu ns.

XIV. For your Remittances to the Receiver General, you are to turn to your Book N° N. and on a Paper to cast up the several Columns, carrying the Total at once to the respective Branches into the Column of Remittances to the receiver General, as you see it done in the Abstract.

XV. Having thus filled up the Particulars on the *Discharge-side* of your Abstract, you are to begin with the General Column of *other Debentures*, casting up the Column of *Money*, putting the Sum in its proper place: In the like manner you are to do with the *Bonds*, carrying the first on the direct Line to the left Hand, into the general Column of *Money paid*, and the latter in the same manner, to the general Column of *Bonds*; and so for all th rest, according to their respective Places and Titles.

XVI. By this Means, the *Discharge* or *Credit-side* of your Abstract will be prepared: But before you proceed to take the Ballance, you are to look into the *Book of Bonds*, to see what Money you have received, which is to be placed to the respective Branch of the Revenue, in the Column of Money received on Bonds, of which you have an Example on the Impost on Tobacco, taken from the Class, Folio or Form *T*, in your *Book of Bonds* N° L. in the Sum of *L.* 91 01 07½.

XVII. When you have done after this manner with your Book of *Bonds*, for all the other Branches, then you are to cast up the Column of Money received on Bonds, setting down the Sum in its proper place, at the same time carrying this Sum in a particular manner, by a direct Line to the left Hand, into the general Column of *Bonds*; as you will see in the Sum of *L.* 91 02 06.

XVIII. Thus your Abſtract is prepar'd for a particular Ballance of every Branch, and for a general Ballance on the whole, which in every Point muſt agree, otherwiſe your Account will be Erroneous.

XIX. That you may know how to form the Ballance on the particular Branches, you are to ſet down in a Paper the *Charge* or *Debit* of *Money* and *Bonds* in two Columns, oppoſite to which in their reſpective places, you are to ſet down the Articles of your *Diſcharge*, the Amount whereof being deducted from the *Charge*, the Remainder or Complement is the Ballance in *Money* and *Bonds*, according to the following Examples.

	Cuſtoms.					
	Money			Bonds		
Laſt Ballance.	50	00	00	00	00	00
Preſent Receipt	520	04	11½	134	08	05½
Charge	570	04	11½	134	08	05½

	Cuſtoms.					
	Money			Bonds		
Sallaries	00	00	00	00	00	00
Incidents	00	00	00	00	00	00
Portages	02	02	08	00	00	00
Corn Debentures	00	00	00	00	00	00
Other Debentures	141	16	09½	66	09	06
Damages	17	10	02¼	02	12	08
Overentries	19	05	01	04	06	04¾
Remittances	289	10	02¾	00	00	00
Diſcharge	470	04	11½	73	08	06¼
Ballance	100	00	00	60	19	10¾
	570	04	11½	134	08	05½

	One Third Subſidy.					
	Money			Bonds		
Laſt Ballance	15	00	00	00	00	00
Preſent Receipt	98	05	02¼	26	07	09
Charge	113	05	02¼	26	07	09
Over-paid	10	00	00			
	123	05	02¼			

	One Third Subſidy.					
	Money			Bonds.		
Other Debentures	34	12	11	13	03	10½
Damages	04	09	02½	00	10	06¾
Over-entries	04	05	02½	00	10	06¾
Remittances	79	17	10¼	00	00	00
Diſcharge	123	05	02¼	14	05	00
Ballance				12	02	09
				26	07	09

Which are to be placed in their Reſpective Columns, and the ſame Method will ſerve for all the reſt of the Branches, only for the greater Expedition, you may range them beſide one another on a ſheet of Paper prepared for the Purpoſe.

XX. When the Sums *Due to the Queen upon the Ballance* in Money and Bonds are thus ſet down in the Abſtract, you are to caſt up the Money, ſetting down in the proper Place the Sum thereof, which upon the direct Line is to be carried on the Left Hand into the General Column of Money Paid, as you will ſee in the Sum L. 243 11 11½

XXI. In the like manner, you are to Sum and carry the Amount of the Ballance in Bonds, into the General Column of Bonds, as you will ſee in the Sum L. 379 09 00.

XXII. This being done, if your Accounts and Calculations be Right, The Total of your Receipts and Payments in Money, the Ballance included, will Agree exactly as you ſee in the Total Sums of Money L. 1943 02 03½

XXIII. In the like manner, The Total of your Receipts and Payments on Bonds, the Ballance being Included, will exactly Agree, as you will find in the Sum L. 798 15 10½

XXIV. Upon this Method of Accompting, you may Obſerve, that there is a Checque upon every Branch of the Revenue, becauſe the *B*allance thereof on the one Hand, and the Over-payments on the other muſt make up the entire Sums, and the *B*allance of Money muſt make up the entire Sum of Money Received, and Conſequently the Ballance of the Bonds will make up the entire Sum of the Bonds, which is a Demonſtrable Proof that every thing is Right.

XXV. For a further Checque, you will find that this will also Agree with the Accounts in your Book of Bonds in *Appendix* N° L, as likewise in case of Over-payments, the Sum thereof must make up the Total of the Cash or Money Received, to Correspond exactly with the Total of the Money paid, the *Ballance* Included.

XXVI. As to the Account of Bonds remaining in your Hands, due to the Qeen upon the several Branches of the Revenue, the Form thereof on the Back of the Abstract, is plainly Demonstrable, because it must Correspond exactly with the Sums on the Respective Branches in the General *Ballance*, as likewise with your Book of Bonds, what remains thereon to be Explained is, that the Circumflexed Lines or Braces on the Left Hand in the Column of Number, shews you the Different Bonds taken upon the Same Duty, at several Gales or Terms of Payment.

XXVII. By this Method of Accompting, it will readily Appear, what Bonds are due on every Branch of the Revenue, and when they are payable.

XXVIII. As for the Account of Remittances to the Receiver General, and the Plantation Bonds, the Form is so easiy upon the back of the Abstract, that it requires no Explication.

XXIX. This Abstract with the Account of Remittances and Bonds on the Back thereof, are to be severally Signed by your self and the *Comptroller*.

Dispatch of the Accounts

I. AT the time mentioned in your general Instructions, you are once every Month in the year to send us a Monthly Account or Abstract, perfected and signed in the manner already directed.

II. When Quarter-day approaches, you are to require the Land-waiters to bring in an Account of all the Goods short entred, that perfect Post-Entries thereof may be made, and that so the payment of their Sallaries may not be stopt.

III. At the end of every Quarter in the Year, you are without loss of Time to transmit to the following Papers and Accounts, *viz.*

The Masters Reports Outwards } which were kept on Files.
The Masters Reports Inwards. }

Exact Duplicates of the
Book of Merchants Entries Outwards.
Book of Merchants Entries Inwards.
Book for the Excise on Salt Imported.

IV. These Duplicates are to be *Sum'd, Examined, and Sign'd separatly*, and brought to a Total at the end of your Book of Entries Inwards, after Examination of the whole by your self, the Comptroller and Surveyor, who with you are to sign the Quarters Account, according to the manner which you will find in the Class, Folio, or Form *K.* in your Book of Entries Inwards, in *Appendix* N° G. The Amount whereof makes the *Charge* or *Debit-part* of your Account.

V. Having dispatched this part of the Account, the Bills on the Files and the Warrants which have been Examined and Confronted, are to be by you placed in Order, and laid up in some convenient Repository in the Custom-house, to be there preserved.

VI. For your full Information in bringing your Books to a Total, and for keeping you from any precipitant Error, in filling the Quarter Account or Abstract, you are to take notice, that in the first place, the *Old Subsidy Outwards* is to be there inserted, and the Composition on petty *Seizures* in their place, that the Article of *Customs* may be compleat, which is not so in bringing your Books of Entries to a Total, because the Sum there consists only of what has been received upon the Articles of *Customs Inwards*, and nothing can be there properly included or summ'd, that is not comprehended in the *Entries Inwards*, registred in the said Book.

VII. Upon the approach of each Quarter-day, you are to advertise every Person who hath any Dependance on the Customs, to bring in their Accounts seasonably to be Examin'd, Paid, and

and duly vouch'd, That the *Discharge* or *Credit-part* of your Account may be regularly passed with the Comptroller General, for which purpose, you are to transmit to him the following Vouchers.

The Establishment for the Sallaries, with your own and the other Officers Receipts thereon.
The Account of Incidents, *with the Receipts in the manner directed.*
Portage-Bills, *with the Masters Receipts thereon.*
Corn Debentures *paid, with Receipts thereon.*
Other Debentures paid, or Indorsed on Bonds, with Receipts.
Certificates of Damages, *with Receipts thereon.*
Certificates of Over-entries, *with Receipts thereon.*
Receipts for Discounts.

Ranging them all in their proper Order and successive Numbers.

VIII. When Bundels are of too great a Bulk for the Post, you may convey them by the means of the Surveyor General and Riding Officers; taking a Receipt for the Pacquet from the person to whom you deliver them, advising him to do the like with the other Officers, that in case of Miscarriage or Delay, we may know who is the person blameable.

IX. The Model of the present Monthly *Account* or *Abstract*, will serve you for a Quarterly *Account* current, because the three Monthly *Abstracts* being added together, as to the *Charge* and *Discharge*, must make up the Sum of the Quarter *Accounts*; As likewise the Sum of the Money received upon Bonds, from thence will naturally and clearly result, that the Ballance due to the *Queen*, in Money and Bonds, in the Quarterly Account must be the same on every Branch, and in the Total, as it is in the last of the three Monthly *Abstracts*. For this Reason, you are every Quarter Day to send two of these *Abstracts*, One Intituled *The Monthly Abstract*, and the other, *The Quarterly Account current.*

X. By the same Rule of Proportion, the Model of this Abstract will serve you for a yearly Account current; Because the four *Quarterly Accounts current* being added together, as to the *Charge* and *Discharge*, must make up the Sum of the Years *Account current*, As likewise, the Sum of the Money received upon Bonds: from thence will naturally result, that the Ballance due to the *Queen* in Money and Bonds in the Yearly *Account*, must be the same on every Branch, and in the Total, as it is in the last of the Twelve Monthly *Abstracts*, and in the last of the four Quarterly *Accounts current.*

XI. You are once every Month, at the times prescribed in the General Instructions, to draw out, and Transmit to Us, the following Accounts, Signed by your self and the *Comptroller*, viz.

An Account of all Ships clearing Outwards to Foreign Parts, with the Particulars of their Cargoes, in the Manner and Form in ———— *Appendix* N° 64.

An Account of all Ships Entring Inwards from Foreign Parts, with the Particulars of their Cargoes, in the Manner and Form in ———— *Appendix* N° 65.

An Account of all Ships Clearing Out Coast-wise, wherein you are to range some particular Goods in their Proper and Respective Columns, and the rest of the Cargo is to be inserted in the Column on the Right Hand, under the proper Title, in the Manner and according to the Form in ———— *Appendix* N° 66.

An Account of all Ships Entring Inwards Coast-wise, wherein you are likewise to range the Goods there Particularly specified, in their Respective and Proper Columns, and the Remainder of the Cargo is to be placed in the Column on the Right Hand, under the Proper Title, as you have it in the Form in ———— *Appendix* N° 67.

XII. When any Accident happens, whereon special Directions may be Necessary, for the Regular Observance of the Law; upon Notice thereof, We shall give you a punctual return.

XIII. You are to take Notice, that the Laws which are now the Standard of Trade and Duties, have been Enacted with very great Tenderness towards the fair Trading Merchants, with great Encouragements to Industry, and that the severities intended, are for the prevention of Frauds, which can only be Committed by Men of bad Principles, and Destructive to the Common good, who by eluding the Intention of the Law, would in so far render the supplies Ineffectual, and tho' their Frauds do immediatly affect the Revenue, yet in Fact and

Consequence, they touch the property of every Loyal Subject, who upon this Consideration will find their Interest in having illegal Practices of this Nature prevented, or Punished when Committed.

XIV. By these Laws, you are entrusted with the Administration of Oaths, which you are to Execute, with Reverence, in a decent manner, that the persons who Swear may consider the Consequence of an Oath in Attesting the Omniscient God to be the Judge of their Deposition.

XV. For the Cheerful and Punctual performance of your Duty in the present Employ wherewith you are entrusted, you have an Essential Encouragement from the Reasonable Hopes of such further Advancement as you shall be found capable of upon the Representation of your Behaviour, to the Lord High Treasurer of *Great-Britain*, who is a Lover of Method, and an Encourager of Virtue, under whose immediate Direction We are *by the Queen*, entrusted with the Management of this part of the Revenue.

XVI. If any thing can Effectually excite you to Vigilance & punctuality in the performance of your Duty, it is the further Consideration of your being Employed in the Service of the Queen, to whose Goodness and Wisdom the Subjects of *Great-Britain* owe the compleat Enjoyment of their Happiness; And are engag'd to wish that Her Reign may be Long and always Succesful.

A. R.

APPENDIX.

CONTAINING

Forms of Dispatches, Schemes for Calculations, and the regular Methods of Accompting.

FOR THE

Collectors, and other Officers Employ'd about *HER MAJESTIES* Customs, *&c.*

IN THE NORTH-PART OF

Great-Britain.

Edinburgh, Printed by the Heirs and Successors of *Andrew Anderson*, Printer to the Queens most Excellent Majesty, *Anno DOM.* 1707.

No. 1. A Lift of Goods Proh

A

Alamodes
Ammunition and Arms without Licence
Andirons

B

Band Strings
Bafons Counterfeit
Bells for Hawks
Bells --- called Sacring Bells
Bitts
Bodkins
Books Popifh
Boots
Boffes for Bridles
Brandy in Casks lefs than 60 Gallons, or in Veffels under 15 Tuns Burthen
Brufhes
Buckles
Buskins

C

Candlefticks ---- called Hanging Candlefticks
Candlefticks of Iron
Caps Woollen
Cards for Wooll
Cards ---- called Playing Cards
Caskets
Cattle
Cauls of Silk
Chaffing Balls
Chaffing Difhes
Chains
Cheffmen
Combs
Corfes
Cupboards

D

Daggers
Dice

E

Embroiderie
Ewers

F

Forcers
Forks ---- called Fire Forks
Fringes of Silk, Thread, Gold, Silver, Copper, Brafs, or any other Inferior Mettal
Furs Tawed

G

Galoches or Corks
Girdles
Gloves
Gold and Silver Beaten--wrought in Papers for Painters
Grates
Gridirons
Gun Powder ---- without Licence

H

Hammers
Hangers
Hanging Lavers
Harnefs for Girdles, of Iron, Lattin, Steel, Tin or Alkmine
Harnefs for Horfes
Hats
Hinges and Garnets
Holy Water Stops
Horns for Lanthorns

K

Keys
Knives

L

Laces --- except *Flanders* Lace
Laces of Gold, or Silk
Ladles
Lanthorns
Leather Laces
Any thing made of Tawed Leather.
Locks
Luftrings

N

Nails of Lattin ---- with Iron Shanks
Needles ---- call'd Pack Needles

Painted Cloths
Painted Forcers
Painted Glafes
Painted Images
Painted Paper
Painted Ware of
Pans ---- called
Pattens
Pewter, or Tin
Pins
Pinfons
Points
Pouches
Purfes

R

Razors
Ribbons
Rings for Curtai
Rings of Copper

S

Sadles
Salt --- in Veffels or any otherw
Sciffors
Scummers
Sheep and Lambs
Sheers for Taylor
Shoes
Silk Twined
Silk Embroider'd
Spits or Broches
Spoons of Lead a
Spurs
Stirrops --- or a taining to Sa
Swine

T

Tennis Balls
Thread of Gold, Brafs, or other
Tobacco from th *America* in Bulk, or Cafes under weight
Tongs ---- called
Trees for Sadles
Turners

A Lift of Goods Prohibi

Cafes or Dial Plates for Clocks or Watches without the Movements ---- and Makers Name Engraven
Frames for Stockings
Fulling Clay
Fullers Earth

Iron, or other Mettal not made of except Copper
Raw Hides
Scouring Clay
Sheep
Sheep Skins

rohibited to be Imported.

P

Cloths
Fo ers
Gla es
Im ges
Pap r
Wa e of all ſorts
- ca ed Dripping Pans

, or in Manufactured

s

R

s
or Cartains
f Copper or Lattin Gilt

S

in Veſſels under 20 Tuns
y otherwiſe than in Bulk

ers
nd Lambs
or Taylors

ined
broider'd
Brches
of Lead and Tin

--- or any Harneſs per-
ning to Sadles

T

Ball
of Gold, Silver, Copper,
or other Inferior Metral
o from the Continent of
ica in Bulk, Casks, Cheſts,
aſes under two hundred
ht
--- alled Fire Tongs
or Sadles
s

V

Victuals from *Ireland*
Utenſils of War without Licence

W

Whalebone cut
Woollen Manufacture of all ſorts
Wyre of Iron and Lattin for Wooll Cards
All Iron Wyre ſmaller than Fine or Superfine
---- and all Wares made of Iron Wyre.

N*ote*, That, by a *Proviſo* in the Book of Rates, *Page* 699, ſeveral of the before-mentioned Goods, there Enumerated, may be Imported from *Ireland.*

Goods Prohibited to be Imported from the Netherlands *or* Germany.

Deal Boards	Salt
Fir	Spicery of all ſorts
Grocery	Tar
Olive Oyl	Timber
Pitch	Tobacco
Potaſhes	Wines of all ſorts (other than *Rheniſh*)
Rozen	

Under Forfeiture of the Goods, Ship and Furniture.

Cinnamon, Cloves, Mace, Nutmegs, Tea } may be Imported from *Holland* by Licence, firſt obtain'd from the Commiſſioners of Her Majeſties Cuſtoms, the Maſter and half the Mariners during the War, being *Britiſh*, afterwards Three Fourths.

Note, *That no Foreign Goods are to be Imported into* GREAT-BRITAIN, *but from the Place of their Growth, Production, or Manufacture, and in* Britiſh *Ships, or in Ships belonging to the Countrey from whence the ſame are Imported.* Act 12. CHARLES the Second, *Vide* Book of Rates, Page 227.

ohibited to be Exported.

ot made of *Britiſh* Ore,

Tallow
Tobacco Pipe Clay
White Aſhes
Wooll
Woollen Yarn, Thrums, or any thing of Wooll not Manufactured.

Form N° 3.

Goods liable to Aliens, or Navigation Duties *alias* Petty Customs, if imported in Aliens Ships *Vide* 12. *Car*, 2*d*. *Chap*. 18.

Aqua Vitæ.	Flax.	Rozin.
Balks.	Hemp.	Salt.
Boards.	Masts.	Spars.
Capravens.	Olive Oyls.	Sugar.
Corn or Grain of all sorts.	Pitch.	Sugar Candy.
Currants.	Potashes.	Tar.
Deals.	Prunes.	Timber.
Figgs.	Raisins.	Vinegar and Wines.

All Goods of the Growth, Production, or Manufacture of *Muscovy*, or *Russia*, and also of *Turkey*.

Note----*Where Petty Custom Inward is payable, it is to be understood the full fourth part of the Old Subsidy before the* 5 per Cent. *is Deducted.*

Form N° 3. *Merchants Invoice of Goods Outwards*

Leith, 26 *June* 707.

In the *Thomas* of *London*, *John Gibson* Master for *Dublin*, *James Williamson* Merchant.

Two Bales of Stockings containing, *viz.*

W. ——— N 1. 200 Dozen.
2. 150 Dozen.
Bales 2. — 350 Dozen.

Three Packs Linen Cloath, containing, *viz.*

4 W. ——— N 1 30 Pieces 600 Ells
XX 2 30 600
3 30 600
In all 3 Bales 90 Pieces 1800 Ells.

Fifty Loads Bark, value seven Pounds ten Shillings.

Signed *James Williamson.*

Form N° 4. *Entry of Goods Outwards.*

Leith N° 1. 26th. *June* 1707.

In the *Thomas* of *London*, *British* Built, *John Gibson* Master for *Dublin* *James Williamson* Merchant.

W.—N° 1. 2.—	Two Bales containing three hundred and fifty Dozen worsted Stockings	free.	
4 W N° 1. to 3.—	Three Packs containing 18 hundred Ells Linen-Cloath *L.* 1	2	6
	Fifty Load Bark valued *l.* 7: 10:———	7	6
		L. 1	10—

Signed *James Williamson.*

Form *N°* 5 *Warrant for Goods Outwards.*

Leith N° 1. 26 *June* 1707.

In the *Thomas* of *London*, *John Gibson* Master for *Dublin*.
James Williamson Merchant.

4 W Bales N° 1. 2.	Two Bales containing three hundred and fifty Dozen worsted Stockings.
W Packs N° 1. 2. 3.	Three Packs containing Eighteen hundred Ells of Linen Cloath, and fifty Load of Bark valued seven pounds ten shillings.

Subsidy *L.* 1 10
A. B. Collector
C. D. Comptroller.

Jurat James Williamson, that the Bark above-mentioned doth not exceed seven pounds ten shillings in value.

Signed *James Williamson*

A. B. Collector.
C. D. Comptroller.

To the Surveyor and Land-waiter

Form N° 6. *Cocquet for Goods Outwards:*

Leith—N° 1.

Know ye, That *James Williamson* Merchant for two Bales containing three hundred and fifty Dozen worsted Stockings free. Three Packs containing eighteen hundred Ells Linen-Cloath, and fifty Load Bark valued seven pounds ten shillings, paid all Duties, in the *Thomas* of *London*, *John Gibson* Master for *Dublin*. Dated the 26th day of *June* 1707.

C. D. *Comptroller.* A. B. *Collector.*

On the Back must be Endorsed as follows

	Bales of Stockings, *viz.*		Packs of Linnen, *viz.*		
W. N°	1.	200 *Doz.*	4 W. N° 1.	30 Pieces	600 Ells.
	2	150 *Doz.*	3 2	30	600
	2 Bales	350 *Doz.*	3	30	600
			3 Packs	90 Pieces	1800 Ells:

50 Loads Barque.

Shipt the Contents.

E. F. *Surveyor.*
I. K. *Land-waiter.*

Form N° 7. *Entry for Certificate Goods Outwards:*

Leith N° 2. 26 *June* 1707

In the *Thomas* of *London*, *John Gibson* Master, for *Dublin*, *Thomas Stirling* Merchant,

T. S.

Twenty hundred *Norway* Deals, and five Lasts of Tarr, Reported the 20th *June* Instant, in the *Thomas* of *Leith*, *John Gibson* Master, from *Drunton*, and the Old Subsidy, New Subsidy, $\frac{1}{3}$ Subsidy, $\frac{2}{3}$ Subsidy, Impost 1690, and Impost 169$\frac{2}{3}$, paid by said *Thomas Stirling* the 25th of the same Month.

Signed *Tho. Stirling.*

Form N° 8. *Warrant for Certificate Goods Outwards.*

Leith N° 2. 26 *June* 1707

In the *Thomas* of *London*, *John Gibson* Master for *Dublin* *Thomas Stirling* Merchant,

T. S.

Twenty hundred *Norway* Deals, and five Lasts of Tar, reported the 20th *June* instant, in the *Thomas* of *Leith*, *John Gibson* Master from *Drunton*. And the Old Subsidy, New Subsidy, $\frac{1}{3}$ Subsidy, $\frac{2}{3}$ Subsidy, Impost 1690 and Impost 169$\frac{2}{3}$ paid by said *Thomas Stirling* the 25th of the same Month.

A. B. *Collector*
C. D. *Comptr.*

To the Surveyor and Land-waiter.

Form

Form N° 9. *Certificate Cocquet Outwards.*

Leith,

Know ye, That *Thomas Stirling* Merchant for twenty Hundred *Norway* Deals and five Lasts Tar, paid all Duties Inwards, the 25*th* Day of *June* Instant, out of the *Thomas* of *Leith*, *John Gibson* Master, from *Drunton*, late Unladen, and now in the *Thomas* of *London*, *John Gibson* Master for *Dublin*, dated the 26*th* Day of *June* 1707. *C. D.* Comptroller. *A. B.* Collector.

On the Back must be Endors'd as follows,

20 Hundred *Norway* Deals
60 Barrels containing 5 Last Tar

Contents Shipt
E. F. *Surveyor.*
G. H. *Searcher.*

Form N° 10. *Allowances on Corn Exported*

	Quality	When the Prices are at or under				to be Allowed *per Quarter*			Acts of Parliament Enacting
		l.	*s.*	*d.*		*l.*	*s*	*d.*	
Ground or Unground	Malt	1	4	—	Per Quarter	—	2	6	Act 1. *William* and *Mary*, *Cap.* 12. Book of Rates, *Page* 353.
	Barley	1	4	—	*Per* Quarter	—	2	6	Ditto
	Rye	1	12	—	*Per* Quarer	—	3	6	Ditto
	Wheat	2	8	—	*Per* Quarter	—	5	—	Ditto
	Malt made of Wheat	2	8	—	*Per* Quatter	—	5	—	5*th* ANNE.
	Beer, *alias* Bigg	1	4	—	*Per* Quarter	—	2	6	Ditto
	Oat Meal when Oats are at or under —	—	15	—	*Per* Quarter	—	2	6	6*th* Article of the Union, and after confirmed in *England* by 5*th* ANNE.

You are to take Notice, That Oats, Pease, Buck-wheat, Beans, *&c.* not mentioned in the above Scheme, are to have no Allowance upon Exportation.

That if any Malt, Barley, Rye, Wheat, or Bear, *alias* Bigg, Ground or Unground, or Oat-meal, shall be Exported for the Use of any of Her Majesties Garisons, or Shipt on Board any Ships bound for *Newfoundland*, or any other Place, for brewing of Beer, or baking of Bread for the Voyage, you are not to make payment of any of the Allowances granted by the above Acts.

Form N° 11: *Sufferance for Corn Exported.*

Leith, 25th *June* 1707.

In the *Thomas* of *London*, *John Gibson* Master for *Dublin*,
John Bruce Merchant.

One Hundred and Fifty Quarters Wheat, to be Shipt, but not Exported till further Order.

To the Surveyor, Searcher, and Land Waiter.

A. B. *Collector.*
C. D. *Controller.*

On the Back is to be Endorsed by the Surveyor and Land Waiter, the Quantity Shipt, *viz.*

In Bulk ——— 120 Quarters and 4 Bushels Wheat *Winchester* Measure.

E. F. *Surveyor.*
I. K. *Land Waiter.*

Form N° 12. *Corn Entry and Certificate:*

N° 6. 27th *June* 1707.

In the *Thomas* of *London*, *John Gibson* Master, for *Dublin*, a *British* Ship.

John Bruce Merchant.

One hundred and twenty Quarters and Four Bushels of Wheat *Winchester* Measure *British* Growth, Custom-free.

These are to Certifie, that I *John Bruce* Merchant have shipt one hundred and twenty Quarters and four Bushels of Wheat, *Winchester* Measure, on Board the above-mentioned Ship bound for *Dublin*, and that the Price of Wheat of the Measure aforesaid in the Port of *Leith*, the last Market-Day, did not exceed fourty eight Shillings *per* Quarter.

Signed *John Bruce.*

Jur^t. *John Bruce* and *Thomas Stirling*
That the Contents of the above mentioned Certificate is true.

John Bruce.
Tho. Stirling.

A. B. *Collector.*
C. D. *Comptroller.*

Form

Form N° 13. *Bond for Exportation of Corn.*

KNOW all Men by these Presents, That We *John Bruce* of *Leith* Merchant, and *John Gibson* of *Leith* Mariner

are Bound and firmly Obliged unto Our most Serene Lady *ANNE* by the Grace of GOD, of *Great-Britain*, *France* and *Ireland*, Queen, Defender of the Faith, *&c.* in the Sum of two hundred Pounds *Sterling*, to be paid to our said Lady the Queen, Her Heirs, Successors and Assignes, and to *Charles Graydon* Esquire, General Receiver, and his Successors in the said Office, for Her Majesties Use, at whose Instance Execution hereon is to pass, to which Payment well and truly to be made, We Bind our selves, and every one of us, our Heirs, Executors and Administrators, and every one of us by himself for the whole, and in the whole firmly by these Presents. And we Consent that these Presents, with the Condition subjoyned, be Insert and Registrat in the Books of Exchequer, or Books of Council and Session, to have the strength of an Act and Decreet, that Letters and others needful may be direct hereupon on six Days in Form as Effeirs. And Constitutes
Our Procurators, *&c.* In Witness whereof we have Subscribed these Presents, and also Sealed the same: Which, with the Condition of the Obligation under-written, are Printed by Order of the Commissioners, and the Blanks Written and filled up by A: B: *Collector* at *Leith*, the twenty seventh Day of *June* One Thousand seven Hundred and seven Years, before these Witnesses after Named, and Designed at the Foot of the Condition subjoyned.

WHereas *John Bruce* Merchant hath this day brought a Certificate in Writing under his Hand to the Collector of her Majesties Customs Outwards, in the Port of *Leith*, Purporting that he hath shipt in an *British* Ship, whereof the Master, and Two thirds of the Mariners are *British*; *viz*, on Board the *Thomas* of *London*, whereof *John Gibson* is Master, now riding at Anchor at *Leith*, and bound for *Dublin*, One hnndred and twenty Quarters and four Bushels of Wheat

Winchester Measure, and hath made Proof upon Oath of the Truth of the said Certificate, according to the Statute for Exportation of Corn in that Case made and provided. Now the Condition of this Obligation is such, That if the said Corn shall be Exported into Parts beyond the Sea, the danger of the Seas excepted, and shall not be again landed at any port or place in *Great-Britain*, or in the Islands of *Guernsey* or *Jersey*: That then this present Obligation to be void and of none effect; or else to remain in full Force and Vertue. In Witness whereof, and of the whole Premisses, we have Subscribed and Sealed these Presents, Place, Day, Month, and Year of GOD above Written, before these Witnesses. *A. B.* Collector of the Port of *Leith*, and *C. D.* Comptroller of the same.

A. B. Collector Witness. Signed *John Bruce* —* Seal.
C. D. Comptroller Witness. *John Gibson* —* Seal.

Form N° 14. *Warrant for Corn exported.*

Leith N° 6. 27. *June* 1707.

In the Thomas of *London*, *John Gibson* Master for *Dublin*
John Bruce Merchant,
One hundred and twenty Quarters and four Bushels Wheat,
Winchester Measure; A. B. *Collector.*
To the Surveyor, Searcher, and Land-waiter. C. D. *Comptroller.*

Form

Form. N° 15. *Cocquet for Corn Exported:*

Leith.

Know ye, that *John Bruce* Merchant hath Laden here, one hundred and twenty Quarters and four Bushels Wheat, *Winchester* Measure, on Board the *Thomas* of *London*, *John Gibson* Master for *Dublin*, Security given for Exportation, Dated the 27*th* Day of *June* 1707. C. D. *Comptroller.* A. B. *Collector.*

Form N° 16. *Certificat of a British Ship being duly Registred.*

In pursuance of an Act made *Anno quinto Annæ Reginæ*, Intituled, *An Act for Union of the two Kingdoms of* England *and* Scotland, and according to the Directions of the Law in an *Act* 7 and 8: *W*: 3*d.* Intituled, *An Act for preventing Frauds and regulating Abuses in the* Plantation-Trade.

Jurat *John Stuart* of *Leith* Merchant, that the Ship, the *John* of *Leith*, whereof *John Thomas* is at present Master, being a Pink of an hundred Tons, or thereabouts, was Built at *Leith Anno* 1705.

and that *John Stuart*, *James* Lee and *William* Lee of *Leith*, are at present Owners thereof; And that no Foreigner, directly or indirectly hath any Share, or Part, or Interest therein. Dated at the *Custom-House*, *Leith* the 6*th* Day of *July* 1707.

A. B. *Collector:*
C. D. *Comptroller*

Form N° 17. *Bond to the Plantations.*

KNOW all Men by these Presents, That We *John Thomas* of *Leith* Mariner, and *William Lee* and *James Lee* of the same Merchants are Bound and firmly Obliged unto Our most Serene Lady *ANNE* by the Grace of GOD, of *Great-Britain*, *France* and *Ireland*, Queen, Defender of the Faith, *&c.* in the Sum of One Thousand Pounds *Sterling* to be paid to our said Lady the Queen, Her Heirs, Successors and Assignes, and to *Charles Graydon* Esquire, General Receiver, and his Successors in the said Office, for Her Majesties Use, at whose instance Execution hereon is to pass, to which Payment well and truly to be made, We bind our selves, and every one of us, our Heirs, Executors and Administrators, and every one of us by himself for the whole, and in the whole firmly by these Presents. And we Consent that these Presents, with the Condition subjoyned be Insert and Registrat in the Books of Exchequer, or Books of Council and Session, to have the strength of an Act and Decreet, that Letters and others needful may be direct hereupon on six Days, in Form as Effeirs: And Constitutes Our Procurators, *&c.* In Witness whereof we have Subscribed these Presents, and also Sealed the same: Which with the Condition of the Obligation under-written, are Printed by Order of the Commissioners, and the Blanks Written and filled up by A. B *Collector.* at *Leith* the Fifteenth Day of *July* One Thousand seven Hundred and seven Years, before these Witnesses after Named, and Designed at the Foot of the Condition subjoyned.

The Condition of this Obligation is such, That, Whereas the Ship or Vessel called the *John* of *Leith*, whereof the above bound *John Thomas* is Master, is Entred in the Custom House of the Port of *Leith*, and Bound for *Virginia*, a *British* Plantation in *America*, with several Goods, Wares and Merchandizes: If now the said Ship or Vessel shall Load any Sugars, Tobaccos, Cotton-Wooll, Indigo, Ginger, Fustick, or other Dying Wood, or any Rice, Mellasses, Tar, Pitch, Rozen, Hemp, Masts, Yards or Bowsprits of the Growth, Production or Manufacture of any *British* Plantation in *America*, *Asia* or *Africa*, or of any of the *British* Plantations: That the same Commodities shall be by the said Ship or Vessel, brought to some Port of *Great-Britain*, and shall there Unload and put on Shore the same (the Danger of the Seas and Enemies only excepted) Then this present Obligation to be Void and of none Effect, or else to remain in full Force and Vertue. In Witness whereof, and of the whole Premisses, We have Subscribed and Sealed these Presents, Place, Day, Month and Year of GOD above Written, before these Witnesses A. B. Collector of the Port of *Leith*, and C. D. Comptroller of the same.

Signed——— *John Thomas* ——— * Seal.
A. B. Witness. *William Lee* ——— * Seal.
C. D. Witness. *James Lee* ——— * Seal.

Form

Form N° 18. *Certificate of Bond given in* Britain.

THese are to Certifie all whom it doth concern, That Security is given to the Chief Officers of Her Majestie's Customs in the Port of *Leith*, concerning the Ship or Vessel called the *John* of *Leith*, Burden one hundred Tons or thereabouts, whereof *John Thomas* is Master, mounted with Six Guns, Navigated with Ten Men, *British* Pink, and bound for *Virginia*, a *British* Plantation in *America*, with several Goods, Wares, or Merchandizes, with Condition, That if the said Ship or Vessel, shall load any *Sugar*, *Tobacco*, *Cotton-Wooll*, *Indico*, *Ginger*, *Fustick*, or other *Dying-Wood*; as also *Rice*, *Mellasses*, *Tar*, *Pitch*, *Rozen*, *Turpentine*, *Hemp*, *Flax*, *Masts*, *Yards* or *Bowsprits*, of the Growth, Production, or Manufacture of any *British* Plantation in *America*, *Asia*, or *Africa*; the same Commodities shall be by the said Ship or Vessel, brought to some Port of *Great-Britain*, and be there unloaden and put on Shore, the Danger of the Seas only excepted. Dated at the *Custom-House* at *Leith* the fifteenth day of *July* in the sixth Year of the Reign of Our Sovereign Lady Queen *ANNE* of *Great-Britain*, &c. *Annoque Domini* one thousand seven hundred and seven.

A. R J. J. L. N. R. D. W. B.

Form N° 19. *A Victualling Bill.*

Leith N° 1 15 *July* 1707.

A Victualling Bill for the *John* of *Leith*, Burthen one hundred Tons, *British* Ship, six Guns, and Navigated with Ten Men, all *British*, *John Thomas* Master, for *Virginia*.

Beef Ten Barrells,
Pork Two Barrels.
Herrings three Barrels.
Cod-Fish two hundred.
} For which Oath hath been made that all these Provisions have been Pined and Cured with Foreign Salt.

Pease one Barrel.
Oat-meal Two Barrels.
Bisket two thousand Pounds.
and several other small Necessaries for the Voyage.

A. B: *Collector.*
C. D. *Comptroller.*

To the Surveyor and
Land-waiter.

Form N° 20. *Debenture on General Goods.*

N° 1.

Thomas Stirling Ind. did Enter with us the 27*th* Day of *June* 1707. In the *Thomas* of *London*, *John Gibson* Master, for *Dublin*, Twenty Hundred *Norway* Deals and five Lasts Tar, the Old Subsidy, New Subsidy, One third Subsidy, Two thirds Subsidy, Impost 1690 and Impost 169$\frac{1}{3}$, whereof was paid Inwards by *Thomas Stirling*, the 25*th* Day of *June* Instant, as doth appear by the Certificate of the Collector Inwards, and for further Manifestation of his just Dealing herein, he hath also taken Oath before us for the same, Custom-House, *Leith*, the Day and Year above-said.

A. B. Collector.
C. D. Comptroller.

Jurat Thomas Stirling, that the Twenty Hnndred *Norway* Deals, and five Lasts Tar above-mentioned in this Certificate were really Shipt, & have not been since landed, nor are intended to be relanded in any Port or Creek in *Great-Britain*. Dated the 25*th* day of *July* 1707.
Signed *Thomas Stirling*.
A. B. Collector.
C. D. Comptroller.

The twenty Hundred *Norway* Deals, and five Lasts Tar, above-mentioned were Shipt at the Key the 27*th* Day of *June* Instant. Certified the 28*th* Day of *June* 1707.
E. F. Surveyor
G. H. Searcher.
I. K. Land Waiter.

On the Back Write thus

The Moiety of the Subsidy for said Deals and Tar (the 5 *per cent.* discount first Deducted) amounts to Two Pounds thirteen Shillings 5 *d.* $\frac{1}{4}$	*L.*	2	13	5$\frac{1}{4}$
The New Subsidy amounts to five Pounds, six Shillings and ten pence, $\frac{1}{2}$		5	6	10$\frac{1}{2}$
The $\frac{1}{3}$ Subsidy amounts to one pound, fifteen shillings and seven pence $\frac{1}{2}$		1	15	7$\frac{1}{2}$
The $\frac{1}{1}$ Subsidy amounts to three pounds, eleven shillings and three pence,		3	11	3
The Impost 1690 amounts to nine pounds, seven shillings and six pence,		9	7	6
The Impost 169$\frac{1}{3}$ amounts to five shillings and ten pence half penny,			5	10$\frac{1}{2}$
	L.	23	00	6$\frac{3}{4}$

A. B. Collector.
C. D. Comptroller.

Received this 25*th* Day of *July* 1707, from the Honourable, the Commissioners of Her Majesties Customs, by the Hands of A. B. Collector, the Sum of Twenty three pounds and six pence three Farthings *Sterling*, in full of this Debenture.

Thomas Stirling.

N° 2.

Suppose that the above mentioned Goods had been Bonded, the Duties to be drawn Back would have been thus Computed, *viz.*

The Moiety of the Subsidy for said Deals and Tar, (the 5 *per cent.* discount first taken out) amounts to two pounds thirteen shillnigs and five pence $\frac{1}{4}$	*L.*	2	13	5$\frac{1}{4}$
The New Subsidy amounts to five pounds six shillings and ten pence $\frac{1}{2}$		5	6	10$\frac{1}{2}$
The one third Subsidy amounts to one pound, fifteen shillings and 7 *d.* $\frac{1}{2}$		1	15	7$\frac{1}{2}$
The $\frac{1}{1}$ Subsidy amounts to three pounds eleven shillings and three pence		3	11	3
The Impost 1690 amounts to ten pounds		10	00	0
The Impost 169$\frac{1}{3}$ amounts to six shillings and three pence		0	6	3
	L.	23	13	5$\frac{1}{4}$

Form

Form N° 21: *Debenturs for* Tobacco.

Leith N° 1.

John Stuart Ind. did enter with us the 27 Day of *June* 1707. in the *Thomas* of *London*, *John Gibson* Master for *Dublin*, Ten thousand pounds Weight of Tobacco. The Old *Subsidy*, New *Subsidy*, $\frac{1}{3}$ *Subsidy*, Additional *Duty*, and Impost whereof was paid Inward by *John Stuart* the 25 day of *June* 1707, in the *VVilliam* of *Leith*, *George Smith* Master from *Virginia*, Reported the 20*th* of same Month, as doth appear by Certificat of the Collector Inward; And for further Manifestation of his just Dealing herein, he hath also taken Oath before us for the same, *Custom-House* of *Leith* the day and year abovesaid.

A. B. *Collector.*
C. *D. Comptr.*

The ten thousand Pounds of Tobacco above-mentioned were *Shipt* off at the Key the 27 day of *June* instant.

Certfied the 28*th* *Day* of *June* 1707.
E. F. *Surveyor.*
I. K. *Land-waiter.*

Jurat *John Stuart*, that the Ten thousand pounds of Tobacco above-mentioned in the Certificat was really *Shipt* out for his own proper Accompt, & hath not been landed, nor is intended to be Re landed in any Port or Creek in *Great-Britain* since last *Shipt*. dated the 25*th* day of *July* 1707.
Signed *John Stuart.*
A. B. *Collector.*
C. *D. Comptroller.*

On the Back write whatfollows.

The Moiety of the *Subsidy* of the said Tobacco (5 *per Cent.* being taken off in Money) amounts to nineteen Pounds fifteen shillings and ten pence.	L.	19	15	10
The New *Subsidy* amounts to thirty eight Pounds eleven shillings and ten pence half-penny		38	11	10 $\frac{1}{2}$
The $\frac{1}{3}$ *Subsidy* amounts to twelve Pounds five shillings and eight pence half-penny.		12	05	08 $\frac{1}{2}$
The Additional-*Duty* amounts to thirty six pounds twelve shillings and three pence half penny.		36	12	03 $\frac{1}{2}$
The Impost amounts to One hundred and three pounds 10: *sh.*		103	10	00
	L.	210	15	8 $\frac{1}{2}$

Received the 25*th* day of *July* of the Honourable Commissioners of Her Majesties Customs by the Hand of A. B. *Collector.*
Two hundred and ten pounds fifteen shillings and eight pence half penny, in full of the *Drawback* for the Tobacco above-mentioned: *John Stuart:*

N° 2.

Suppose that the foresaid Tobacco had been Bonded, the Duties to be drawn back are to be thus Computed.

A Moiety of the Old Subsidy	*L.*	19	15	10
New Subsidy		39	11	08
$\frac{1}{3}$ Subsidy.		13	3	10 $\frac{1}{2}$
Additional *Duty*.		39	11	8
Impost		125		
		237	03	00 $\frac{1}{2}$

Form

Form N° 22. *Debenture on Goods lyable to Additional and New Duty.*

Leith, N° 1.

James Lee Ind. did Enter with us the 26*th* Day of *June* 1707, in the *Thomas* of *London*, *John Gibson* Master for *Dublin*, Ten pounds Wrought Silk, one hundred Weight Whale Fins, Ten pounds Mace, and one Barrel Mum, valued Fifty shillings. The Old Subsidy, New Subsidy, One third Subsidy, Two thirds Subsidy, Additional Duty, Impost *anno* 1690, Impost 169½, New Duty on Whale Fins, New Duty on Coffee, Tea, *&c.* New Additional Duty on Coffee, Tea, Drugs, *&c.* and Coynage, whereof was paid Inward by the said *James Lee* the 25*th* Day of *June* Instant, as doth appear by the Certificate of the Collector Inwards, and for the further Manifestation of his just Dealing herein, he hath also taken Oath before us for the same. Custom-House, *Leith*, the Day and Year abovesaid.

A. B. Collector.
C. D. Comptroller.

Jurat. James Lee, that the Ten pounds Weight Wrought Silk, one hundred pounds weight Whale Fins, Ten pounds weight Mace, and one Barrel Mum above-mentioned in this Certificate was really Shipt out, and hath not been Landed, nor intended to be Relanded in any Port or Creek in *Great-Britain*, since last Shipt. Dated 25*th* Day of *July* 1707.

Signed *James Lee*.

A. B. Collector.
C. D. Comptroller.

The Ten pounds weight Wrougt Silk, Onehundred weight Whale Fins, Ten pounds weight Mace, and a Barrel Mum were Shipt at the Key 26*th* *June* Instant. Certified the 27*th* Day of *June* 1707.

E. F. Surveyor.
G. H. Searcher, or
I. K. Land Waiter.

On the Back Write what follows,

The Subsidy of the said Goods amounts to One pound six shillings	*L.*	1	06	0
The New Subsidy amounts to One pound fifteen shilling and 7 *d.* ½		1	15	7½
The ⅓ Subsidy amounts to Eleven shillings and 10 *d.* ½		0	11	10½
The ⅔ Subsidy amounts to One pound three shillings and 9 *d.*		1	3	9
The Additional Duty amounts to Eight shillings and six pence, ½ *d.*		0	8	6½
The Impost, *Anno* 1690, amounts to One pound seventeen shillings and 6 *d.*		1	17	6
The Impost, *Anno* 169½ amounts to Eighteen shilling and 9 *d.*		0	18	9
The New Duty on Whale Fins amounts to Two pound twelve shillings and 6 *d.*		2	12	6
The New Duty on Coffee, Tea, *&c.* amounts to Ten shillings		0	10	
The New Additional Duty on Coffee, Tea, Drugs, *&c.* amounts to Ten shillings		0	10	
The Coynage amounts to one shilling and three pence.		0	1	3
	L.	11	15	9½

Received this 25*th* Day of *July* 1707, of the Honourable Commissioners of Her Majesties Customs, by the Hands of A. B. Collector, Eleven pounds Fifteen shillings Nine pence half penny in full of the above Debenture. Signed

James Lee.

Leith, N° 2.

Suppose the foresaid Goods had been Bonded, the Duties to be drawn back would have been thus Computed.

Old Subsidy	*L.*	1	10	8½
New Subsidy		1	15	7½
One third Subsidy		0	11	10½
Two third Subsidy		1	3	9
Additional Duty		0	9	6
Impost *Anno* 1690		2	00	0
Additional Impost 169½		1	00	0
New Duty on Whale Fins		2	16	0
New Duty on Coffee, Tea, *&c.*		0	10	0
New Additional Duty on Coffee, Tea and Drugs		0	10	0
Coynage.		0	1	3
	L.	12	8	8½

Form N° 23. *Debenture on Wine.*

N° 1.

James Lee Ind. did enter with us the 26 day of *June* 1707 in the *Thomas* of *London*, *John Gibson* Master for *Dublin*, fourty Hogsheads, containing ten Tuns *Portugal* Wine unfilled, The Old Subsidy, New Subsidy, One Third Subsidy, Two Third Subsidy, Additional-Duty and Coynage whereof was paid Inward by the said *James Lee* the 25 day of *June* instant, as doth appear by the Certificat of the Collector Inwards, and for the further Manifestation of his just dealing herein, he hath also taken Oath before us for the same. Custom-House *Leith* the day and year above-said.

A. B. *Collector.*
C. D. *Comptr.*

Jurat *James Lee* that the ten Tuns *Portugal* Wine above mentioned in this Certificate, was really Shipt, and hath not been since landed, nor are intended to be Re-landed in any Port or Creek of *Great-Britain*, dated 25 day of *July* 1707.

Signed *James Lee.*

A. B. *Collector.*
C. D. *Comptr.*

The ten Tuns *Portugal* Wine above-mentioned were Shipt at the Key the 26 *June* 1707.

E. F. *Surveyor.*
I. K. *Land-waiter.*

On the Back write thus.

The Old Subsidy for said Wines amounts to sixteen Pounds eight shillings and four pence	L.	16	08	04
The New Subsidy amounts to twenty six pounds eight shillings four pence.		26	08	04
The One Third Subsidy amounts to eight pounds sixteen shillings one penny Farthing.		08	16	01 $\frac{1}{4}$
The two Third Subsidy amounts to seventeen pounds twelve shillings two pence half penny		17	12	02 $\frac{1}{2}$
The Additional Duty amounts to twenty four pounds eight shillings and nine pence.		24	08	09
The Coynage amounts to five pounds.		05	00	00
	L.	98	13	08 $\frac{3}{4}$

A. B. *Collector.*
C. D. *Comptr.*

Received this 25 *July* 1707, of the Honourable Commissioners of Her Majesties Customs by the Hands of A. B. *Collector*, ninety eight pounds thirteen shillings and eight pence three Farthings in full of this Debenture.

Signed *James Lee.*

N° 2.

Suppose the ten Tuns foresaid had been Bonded, the Duties to be drawn back are to be thus Computed.

Old Subsidy	L.	16	08	04
New Subsidy		26	08	04
One Third Subsidy		08	16	01 $\frac{1}{4}$
Two Third Subsidy		17	12	02 $\frac{1}{2}$
Additional Duty		26	08	04
Coynage		05	00	00
	L.	100	13	03 $\frac{1}{2}$

Scheme for DRAWBACKS

Acts of Parliament.	*Goods.*		*Times in which they are to be Exported.* British.	Strangers.	*Duties to be Drawn back.*
12 Car. 2. Cap. 4.	Linnen	Fol. 122	12 Months	12 Months	Additional Duty
Ditto	Silk wrought	150	12	12	Ditto
Ditto	Tobacco	158	12	12	Ditto
Ditto	Wine	7	12	12	Ditto
4. 5. W. & M. Cap. 5.	Sundry Goods	389	12	9 Months	Additional Impost 169$\frac{3}{4}$
4. 5. W. & M. Ditto	Amber, Coral, *&c.*	389	3 Years	3 Years	Ditto
18. Car. 2*d* Chap. 5.	Sundry Goods	296	12 Months	12 Months	Coynage
9. 10. W. 3*d* chap. 26.	Forreign Copper	531	12	12	All Duties except half of the Old Subsidy
11. 12. W. 3*d* Chap. 3.	Tallow Candles	612	12	12	Half of all the Subsidies and Impositions
9. 10. W. 3*d*. Chap. 23.	Sundry Goods	520	12	9	Further Subsidy
2. W.&M. Chap. 4. Sess. 2.	Sundry Goods	374	12	12	Impost 1650
7. 8. W. 3*d*. Chap. 10.	Tobacco	432	12	12	Impost on Tobacco
9. 10. W. 3*d*. Chap. 45.	Whalefins	574	2	9	Impost on Whalefins
12. Car. 2*d* Art. 6.	Currants	197	12	9	All the Custom except 18 *d.* for every 112 *lib.* weight to the Brittish and 22*d* $\frac{1}{2}$ to the Stranger
14. Car. 2*d* Chap. 11.	Cyder and Perry, *&c.*	265	12	9	*l.* 3. 10. to Brittish and *l.* 4. 15. to Strangers
12. Car. 2*d* Art. 2.	Sundry Goods	195	12	9	One half of the Old Subsidy
12. Car. 2*d*	Wrought Silk	148	12	12	Two third parts of the Old Subsidy
12. Car. 2*d* Art. 4.	Wines	196	12	9	All the old Subsidy but 20 *shill. per* Ton Brittish and 25 *shill. per* Ton by Forreigners
14. Car. 2. Chap. 11.	Logwood	266	12	9	Four pounds *per* Ton of the Old Subsidy
6. 7. W. 3*d*. Chap. 7.	Spice, Coffee, *&c* 416,	417	12	9	Two thirds of the new Duty on Coffee, *&c.*
9. 10. W. 3*d* Cha. 23.	Sugar Refined in *Britain*	519			Three shillings *per* 112 *lib.* weight } *for an Encouragement*
2. 3. ANNE	Ditto further since Book of Rates				One shilling more *per* 112 *lib.* weight } *for an Encouragement*
2. 3. ANNE	Sundry Goods since Book of Rates		12	9	The one third Subsidy
2. 3. ANNE	Tobacco since Book of Rates		18		The one third Subsidy
3. 4. ANNE	Sundry Goods since Book of Rates		12	9	The two thirds Subsidy
3. 4. ANNE	Spices, Callicoes, *&c.* Ditto		12	9	New additional Duty on Coffee, Tea and Drugs
	Drugs Ditto		18	9	Ditto

General Directions *for the Collectors in Calculating the Drawbacks*

Note. *That Tobacco, Sugar, Ginger, Pepper, Bugles* alias *Beads, Cast and Bar Iron, dying Wood, all dying Ware, and all*

Note. *That Tobacco, Sugar, Ginger, Pepper, Bugles* alias *Beads, Cast and Bar Iron, dying Wood, all dying Ware and all Drugs, hath Eighteen Months Time allowed for Exportation, Reckoning from the Date of the Masters Report Inwards, and draws back all the Duties and Impositions, except one half of the Old Subsidy* Net. *That all other Goods Exported in the time allowed by Law above-specified, drawback all the Duties and Impositions paid on them or secured at Importation, but the half of the Old Subsidy* Net, *except these under-mentioned, on which the Drawbacks are to be calculated, as the Law* Directs, *according to the following Scheme.*

Goods	Old Subsidy	New Subsidy	$\frac{1}{3}$ Subsidy	$\frac{2}{3}$ Subsidy	Addit. Duty	Impost 1690	Impost $169\frac{2}{3}$	Coinage.	Duty on Coffee, Tea, &c.	New additional Duty on Coffee, Drugs, &c.
Wine	All but 20 sh. p. Ton by *British* and 25 sh. by Aliens.	The Whole	The whole	The whole	The whole	—	—	The whole	—	—
Wrought-silk	Two Thirds	The Whole	The whole	The whole	The whole	The whole	The whole	—	—	—
Tallow-candles	One Half	One Half	One Half	One Half	—	One Half	—	—	—	—
Currants	All but 18*d* per cent. to *British* & 22*d* to Aliens	The whole	The whole	—	—	The whole	—	—	—	—
Cyder & Perry	*l.* 3. 10 sh. p. Ton to *British*, & *l.* 4. 15. Aliens.	The whole	The whole	The whole	—	—	—	The whole	—	—
Logwood	*l.* 4. per Ton	—	—	—	—	—	—	—	—	—
Coffee, Tea & Cocoa nuts	Half	The whole	The whole	The whole	—	—	The whole	—	Two thirds	Whole
Spicery	Half	The whole	The whole	The whole	—	—	—	—	Two thirds	Two thirds
Pictures	Half	The whole	The whole	The whole	—	—	The whole	—	Two thirds	Two thirds
Drugs.	Half	The whole	The whole	The whole	—	The whole	—	—	—	Whole

Form N° 25: *Corn* Debenture.

Port, *Leith*, N° 1.

These are to Certifie, that I *John Bruce* Merchant, did on the 27*th* Day of *June* 1707, Enter and have Shipped for *Dublin*, ——— In the *Thomas* of *London*, a *British* Ship, whereof *John Gibson* the Master, and two thirds of the Mariners are Her Majesties Subjects. ——— One hundred and twenty Quarters and four Bushels of Wheat, *Winchester* Measure, and that the Price of Wheat of the Measure aforesaid in the Port of *Leith*, the last Market Day, did not exceed fourty eight shillings *per* Quarter. Witness my Hand this 27*th* Day of *June* 1707.

John Bruce.

Jurat *John Bruce*, that the Contents of the above Certificate is true,
A. B. *Collector.*
C. D. *Comptroller.*

The one hundred and twenty Quarters and four Bushels Wheat above-mentioned was Shipt off at the Key the 27*th* Day of *June*, 1707.
E. F. *Surveyor.*
G. H. *Searcher.*
I. K. *Land Waiter.*

Bond is taken in the Penalty of one hnndred pounds, that the Corn above-mentioned (the Danger of the Seas excepted) shall be Exported into parts beyond the Seas, and not be again Landed in *Great-Britain.*
A. B. *Collector.*
C. D. *Comptroller.*

The Vessel above-mentioned is a *British* Ship, the Master and two thirds of the Mariners Her Majesty's Subjects.
G. H. *Surveyor.*

On the Back Write as follows.

The Money to be paid for the Corn within mentioned, pursuant to an Act of Parliament for Encouraging the Exportation of Corn, amounts to thirty pounds two shillings & six pence. } L. 30 2 6.
A. B. *Collector.*
C. D. *Comptroller.*

Jurat *John Bruce*, that all the Corn within mentioned, Certified to be Shipt, both for Quantity and Quality, is really and truly Exported to parts beyond the Seas, and not again Landed, nor intended to be Landed in any part of *Great-Britain.* Custom-House, *Leith*, the 25*th July* 1707.
1707. Signed *John Bruce.*
A. B. *Collector.*
C. D. *Comptroller.*

These may Certifie the Honourable Commissioners of Her Majesties Customs in *North-Britain*, that I have not Money in my Hands arising by the Customs, sufficient to pay the within Written Debenture.
A. B. *Collector.*

Form

Form N° 26. *Entry for General Goods*

N° 1 *Leith,* 25th *June* 1707.

In the *Thomas* of *Leith*, *John Gibson* Master from *Drunton*, *Thomas Stirling* Merchant,

TS
T4/x S

Sixty Hundred *Norway* Deals	L.	15	0	00
Twenty Lasts Tar		2	10	00
Ten Timber Sables containing forty Skins each Timber		15	00	00
	L.	32	10	00
Discount at 5 *per cent.*		01	12	06

Impost 1690 on Deals --- L.	30	00	00
Discount at 6 & ¼ *per cent.*	01	17	06
L.	28	02	06
Impost 169⅔ on Tar	01	05	00
Sables	15	00	00
	16	05	00
Discount at 6 and ¼ *per cent.*	01	00	03¾
L.	15	04	08¼

Old Subsidy L.	30	17	00
New Subsidy	30	17	06
One Third Subsidy	10	05	10
Two Thirds Subsidy	20	11	08
Impost 1690	28	02	06
Impost 169⅔	15	04	08¼
L.	135	19	08¼

Thomas Stirling.

N° 2. *Leith,* 25th *June* 1707.

Suppose that the above-mentioned Goods were Bonded, then the Entry is to be made as above, and the Duties to be thus Calculated, *viz.*

Old Subsidy L.	30	17	06
New Subsidy	30	17	06
The one third Subsidy	10	05	10
The two third Subsidy	20	11	08
Impost 1690	30	00	00
Impost 169⅔	16	05	00
L.	138	17	06

N° 3. *Leith,* 25th *June* 1707.

Suppose that the aforesaid Goods had been Imported in a Foreign Ship, or that the Merchant *Thomas Stirling* had been a Foreigner, upon Entry, the Aliens Duty, sometimes called Navigation Duty, and more frequently Petty Custom (being always one Forth part of the full Old Subsidy) would have been added thus, *viz.*

Deals L.	15	00	00
Tar	02	10	00
L.	17	10	00
Petty Custom	04	07	06

Old Subsidy L.	30	17	06
Petty Custom	04	07	06
New Subsidy	30	17	06
The one third Subsidy	10	05	10
The two third Subsidy	20	11	08
paid { Impost 1690	28	02	06
paid { Impost 1692	15	04	08¼
L.	140	07	02¼

A Scheme of the Duties, which may be Bonded, with the Diſcompts on the ſame for ready Money.

Page in the Book of Rates, &c	Duties for which Bonds may be taken	Time the Bonds are to be made payable.	Upon Entry of the Goods, and payment of the Money; The Diſcompts to be Allowed, *viz.*
132	Additional *Duty* on Linen	at 12 Months	10 *per Cent.*
150	*Ditto* on *Silk*	at 12 Months	10 *per Cent.*
158	*Ditto* on Tobacco	at 9 Months	$7\frac{1}{2}$ *per Cent.*
7 & 8	Ditto on Wine	at 9 Months	$7\frac{1}{2}$ *per Cent.*
519	New *Subſidy* on Tobacco only	at 3 Months	$2\frac{1}{2}$ *per Cent.*
88	$\frac{1}{3}$ *Subſidy* on Tobacco	at 9 Months	$4\frac{1}{2}$ *per Cent.*
432	Impoſt on Tobacco	at 18 Months	8 *per Cent.* for Waſte, and 10 *per Cent.* for prompt Payment, if within 3 Months 8 *per Cent.* if within 6 Months 6 *per Cent.* if within 9 Months 4 *per Cent.* if within 12 Months 2 *per Cent.* if within 15 Months
335	*Impoſt* on Wine	1 Payable at 3 Months 1 at 6 Months 1 at 9 Months 3 *ds.* in 3 equal payments or Terms	8 *per Cent.* for Waſte, and on the remaining *Duty* 5 *per Cent.* for prompt payment.
373	Impoſitions 1690	1 Payable at 3 Months 1 at 6 Months 1 at 9 Months 1 at 12 Months	$6\frac{1}{4}$ *per Cent.*
		1 Payable at 3 Months 1 at 6 Months	

389	Impositions 1695	1 Payable at — 3 Months 1 — at — 6 Months 1 — at — 9 Months 1 — at — 12 Months 4*ths* in 4 equal Payments or Terms	$6\frac{1}{4}$ *per Cent.*
573 & 574	New Duty on Whale-Fins	1 Payable at — 3 Months 1 — at — 6 Months 1 — at — 9 Months 1 — at — 12 Months 4*ths* in 4 equal Payments or Terms	$6\frac{1}{4}$ *per Cent.*
	Foreign Salt Imported	at 6 Months	5 *per Cent.*

Note, *When any Bonds become due, and are not punctually Discharged by the Merchant, he and his Securities are lyable for the Interest thereon accrueing, in whole, or in part, for what remains unpaid, which Interest is to be Calculated at Six* per Cent. *and Added to the Principal Sum.*

Form N° 28. *A Warrant Inward.*

Leith 25 *June* 1707.

T. 4 S.
N° 1. to 3.
Cases.

In the *Thomas* of *Leith British* Built, *John Gibson* Master from *Drunton* *Thomas Stirling* Merchant, Sixty hundred *Norway* Dales, three Cases containing ten Timber Sables, containing forty Skinse ach Timber, twenty Last of Tarr.

T. S:

To the Surveyor
and Land-waiter.

Old Subsidy.	L:	30	17	06
New Subsidy.	--	30	17	06
$\frac{1}{3}$ Subsidy.	——	10	05	10
$\frac{2}{3}$ Subsidy.	——	20	11	08
Impost 1690	------	28	02	06
Impost 1693	——	15	04	08$\frac{1}{4}$
	L.	135	19	08$\frac{1}{4}$

A. B. *Collector.*
C. *D. Comptr.*

If any of the Goods be Unrated, the Merchant is to make Oath on the Warrant as follows.

Jurat *Thomas Stirling*, that the above mentioned as they are now here in *Leith* doth not exceed in value

A. B. *Collector.*
C. D. *Comptr.*

Form

Form. N° 29. *Entry for* Tobacco:

N° 1. *Leith* 25. *June* 1707

In the *William* of *Leith George Smith* Master from *Virginia*,

John Stuart Merchant

Fifty Hogsheads of Tobacco containing twenty thousand pounds Weight. — L 83 06 08

Signed *John Stuart*. Discompt 5 *per Cent*. 04 03 04

New Subsidy L. 79 03 04	L. 77 03 09	Old Subsidy ---- L	79 03 04
Disct. $2\frac{1}{2}$ *p. Cent.* 01 19 07		New Subsidy---	77 03 09
$\frac{1}{3}$ Subsidy—— L. 25 14 07	L: 24 11 06	$\frac{1}{3}$ Subsidy ——	24 11 06
Disct. $4\frac{1}{2}$ *p. Cent.* 01 03 01		Additional Duty——	73 04 07
for prompt paymt. ——		Impost ——	207 00 00
Additional Duty L 79 03 04	L. 73 04 07		L. 461 03 02
Disct. $7\frac{1}{2}$ *p. Cent.* 05 18 09			
Impost —— L. 250 00 00			
Disct. 8 *p. C.* 20 00 00			
L. 230 00 00	L: 207 00 00		
Disct: 10 *p. C.* for promt: pay: 023 00 00			

N° 2. -------- *If the above Tobacco be Bonded, then the Duties are to be thus Computed.* Viz.

Old Subsidy—— L.	79 03 04
New Subsidy ——	79 03 04
$\frac{1}{3}$ Subsidy——	26 07 09
Additional Duty——	79 03 04
Impost——	250 00 00
L.	513 17 09

Form N° 30.

List of Goods chargeable with the Additional and New Duties, which are always to be entered in Book N°---G. *Form* I

Silk	Tea	Drugs
Linen	Nutmeg	Brandy
Coffee	Cinnamon	Cyder
Cocoa Nuts	Cloves	Spruce Beer
Chocolate	Mace	Mum
Cocoa Paste	Pictures	Whale-Fins

Form N° 31: *Entry of Goods lyable to the Additional & new Duties.*

N° 1. *Leith,* 25th *June* 1707.

In the *Robert* of *Leith, British* Built, *John Johnstoun* Master, from *Rotterdam,* *James Lee* Merchant.

I S

One Box containing Ten Dozen Diaper Napkins of *Holland* making ------- *L.*	00	18	00
Fifty Ells Bag *Holland,* above two Ells Breadth, and under three, -----	00	12	06
One Box containing Twenty pounds Wrought Silk,	02	00	00
Two Hundred Weight Whale Fins,	01	16	00
One Bag containing Fifty pounds Chocquolate valued *L.* 04 00 00	00	04	00
Fifty pounds Cocoa Paste valued *L.* 07 10 00	00	07	06
One Bag containing Ten pounds Nutmegs (By Licence.)	00	04	00
Twenty pounds Cinnamon (By Licence.)	00	06	08
Twenty pounds Cloves (By Licence.)	00	10	00
Twenty pounds Mace (By Licence.)	01	00	00
Twenty pounds Tea, valued *L.* 10 00 00	00	10	00
One Box containing ten Pictures valued *L.* 20 00 00	01	00	00
One Bag containing Two hundred Weight Hull'd Barley	00	10	00
Ten pounds Garden Seeds of the Growth of *Holland*	00	00	04
One Bundle containing One Hundred and Twenty Six Ells *Holland* under an Ell and one eight part Breadth	01	11	06
Four Hogsheads containing One Tun Syder	03	19	02½
One Barrel Spruce Beer valued *L.* 02 00 00	00	02	00
One Bartel Mum valued *L.* 02 10 00	00	02	06
L.	15	14	02½
5 *Per Cent.* Discount Except Syder & Barley	00	11	03

Signed *James Lee.*

New Subsidy, *viz.*

Napkins *L.*	00	18	00
Holland	00	12	06
Silk	02	00	00
Whale Fins	00	10	00
Chocquolate	00	04	00
Cocoa Paste	00	07	06
Nutmegs	00	04	00
Cinnamon	00	06	08
Cloves	00	10	00
Mace	01	00	00
Tea	00	10	00

Impost 1690, *viz,*

Bag Holland *L.*	00	18	09
Wrought Silk	04	00	00
Barley	00	04	00
Seeds	00	00	02
L.	05	02	11
Discount at 6 & ¼ *per cent.*	00	06	05
L.	04	16	06

Impost 169⅔ *viz.*

Wrought Silk *L.*	04	00	00
Chocquolate	00	04	00
Cocoa Paste	00	07	06

Old Subsidy *L.*	15	02	11½
New Subsidy	09	14	06
One Third Subsidy	03	04	10
Two Thirds Subsidy	06	09	08
Additional Duty	02	03	07½
Impost 1690	04	16	06
Impost 169⅔	03	18	03½
New Duty on Whale fins	05	05	00
New Duty on Coffee, &c.	16	00	08
New Additional Duty on Coffee, &c.	16	04	10

Cinnamon	00	06	08
Cloves	00	10	00
Mace	01	00	00
Tea	00	10	00
Pictures	01	00	00
Barley	00	02	00
Seeds	00	00	01
Holland	01	11	06
Syder	00	04	00
Beer	00	02	00
Mum	00	02	06
L.	10	04	09
Discount 5 *per Cent.*	00	10	03
L.	09	14	06

Additional Duty on			
Napkins L.	00	08	07½
Bag Holland	00	05	11
Silk	00	19	00
Holland	00	14	11
L.	02	08	05½
Discount at 10 *per Cent.*	00	04	10
L.	02	03	07½

New Duty on Whale Fins			
200 Weight Whale-fins	05	12	00
Discount 6 and ¼ *per Cent.*	00	07	00
L.	05	05	00

Wrought Silk L.	02	08	00
Chocquolate	00	04	00
Cocoa Paste	00	07	06
Tea	00	10	00
Pictures	01	00	00
Spruce Beer	00	02	00
L.	04	03	06
Discount at 6 & ¼ *per cent.*	00	05	02½
L.	03	18	03½

New Duty on Coffee, *&c. viz.*			
Chocquolate L.	02	10	00
Cocoa Paste	05	00	00
Nutmegs	00	04	00
Cinnamon	00	06	08
Cloves	00	10	00
Mace	01	00	00
Tea	02	10	00
Pictures	04	00	00
L.	16	00	08

New Additional Duty on Coffee, *&c.* as above L.	16	00	08
Barley	00	04	00
Seeds	00	00	02
L.	16	04	10

Import 169¾	03	18	03½
New Duty on Whale-fins	05	05	00
New Duty on Coffee, *&c.*	16	00	08
New Additional Duty on Coffee, *&c.* and Drugs	16	04	10
Coynage	00	12	06
L.	83	13	04½
EXCISE	14	10	00
L.	98	03	04½

Coinage on			
Syder	00	10	00
Spruce Beer	00	01	03
Mum	00	01	03
L.	00	12	06

Excise on			
Syder L.	12	10	00
Spruce Beer	00	15	00
Mum	01	05	00
L.	14	10	00

N° 2. *Leith,* 25*th June* 1707.

Suppose that the aforesaid Goods were Bonded, then the Entry is to be made as above, and the Duties to be thus Computed,

Old Subsidy L.	15	02	11
New Subsidy	09	14	06
One third Subsidy	03	04	10
Two thirds Subsidy	06	09	08
Additional Duty	02	08	05½
Impost 1690	05	02	11
Impost 169¾	04	03	06
New Duty on Whale Fins	05	12	00
New Duty on Coffee, Tea, *&c.*	16	00	08
New Additional Duty on Coffee, and Drugs	16	04	10
Coynage.	00	12	06
L.	84	16	10
EXCISE	14	10	00
L.	99	06	10

Form N° 32. *Entry for Wine.*

N° 1 *Leith,* 25*th June* 1707.

L ℔ In the *Katharin* of *Leith,* *British* Built, *John Jones* Master, from *Viana* in *Portugal,* *James Lee* Merchant.

Eighty Hogsheads containing Twenty Tuns *Portugal* Wines unfill'd for Sale, *viz.*

Signed
James Lee.

Old Subsidy —— L.	52	16	08
New Subsidy ——	52	16	08
The one third Subsidy	17	12	02 $\frac{1}{2}$
The two thirds Subsidy	35	04	05 $\frac{1}{2}$
Additional Duty ——	48	17	06
Old Impost ——	184	12	01
Coynage ——	10	00	00
L.	401	19	07

N° 2. *Leith,* 25th *June* 1707.

Suppose that the above Wine were Bonded, then the Entry is to be made as above, and the Duties to be thus calculated,

Old Subsidy —— *L.*	52	16	08
New Subsidy ——	52	16	08
One third Subsidy ——	17	12	02 $\frac{1}{2}$
Two thirds Subsidy ——	35	04.	05 $\frac{1}{2}$
Additional *Duty* ——	52	16	08
Old Impost ——	194	06	03
Coynage ——	10	00	00
L.	415	12	11

Form N° 33. *Certificate of Damage on General Goods.*

N° 1.

We whose Names are here under Written, being Officers thereunto appointed by the Commissioners of Her Majesties Customs, do Attest and Certifie, that we have Viewed Ten Timber Sables, containing Forty Skins each Timber, Entred by *Thomas Stirling,* in a Warrant passed in the Custom-House the 25*th* Day of *June* last, in the Ship *Thomas* of *Leith,* *John Gibson* Master from *Drunton,* and do find them so Damnified and Decayed, that we Judge the Quantity of One Third part of the said Sables to be allowed for Damage sustained at Sea by Salt Water, and accordingly did Endorse the same upon the Original Warrant aforesaid, which upon Allowance by the Collector, is to be cancelled. Dated at the Custom-House *Leith,* the 4*th* Day of *July* 1707.

E. F. *Surveyor.*
G. H. *Searcher.*
I. K. *Land Waiter*

Write on the Back what follows,

The Subsidy paid for the One Third part of the Sables within mentioned (the 5 *per cent.* first taken off) amounts to four pounds fifteen shillings L.	04	15	00
The New Subsidy amounts to four pounds fifteen shillings ——	04	15	00
The One Third Subsidy amounts to One pound Eleven shillings and 8 *d.* ——	01	11	08
The Two Thirds Subsidy amounts to Three pounds three shillings and four pence	03	03	04
The Impost, 169 $\frac{1}{2}$, amounts to four pounds thirteen shillings and 9 *d.* ——	04	13	09
L.	18	18	09

A. B. Collector.
C. D. Comptroller.

Received this 5*th* Day of *July* 1707, from the Honourable the Commissioners of Her Majesties Customs, by the Hands of A. B. Collector, Eighteen pounds Eighteen shillings and Nine pence *Serling* in full, for Damage of the Goods above mentioned,

Thomas Stirling.

N° 2.

Suppose the above-mentioned Goods had been Bonded, then the Damage to be Allowed, would have been thus Computed, *viz.*

The Subsidy paid for the One Third part of the Sables within mentioned (the 5 *per cent.* first taken off) amounts to Four pounds Fifteen shillings L.	04	15	00
The New Subsidy amounts to Four pounds Fifteen shillings ——	04	15	00
The One Third Subsidy amounts to One pound Eleven shillings and 8 *d.* ——	01	11	08
The Two Thirds Subsidy amounts to Three pounds Three shillings and 4 *d.* ——	03	03	04
The Impost, 169 $\frac{1}{2}$ amounts to Five pounds ——	05	00	00
L.	19	05	00

Form N° 34: *Certificate of Damages on Tobacco.*

N° 1.

We whose Names are here under-written, being Officers, thereunto appointed by the Commissioners of Her Majesties Customs, do attest and Certifie; That we have viewed Ten Hogsheads *Virginia* Tobacco, containing thirty six hundred Weight net entred by *John Stuart* Merchant in a Warrant passed in the Custom-House the 25 day of *June* last, in the Ship *William* of *Leith*, *George Smith* Master from *Virginia*, and do find it so damnified, that four hundred pounds of the said Tobacco is rotten and fit for nothing, and accordingly did Indorse the same upon the Original Warrant aforesaid, which upon Allowance by the Collector is to be cancelled, Dated Custom-House *Leith* the 27 day of *June* 1707:

E. F. *Surveyor.*
G. H. *Searcher.*
I. K. *Land-waiter.*

Write on the Back of the Certificate what follows

The Subsidy paid for the 400 Pounds damnified Tobacco amounts to one pound eleven shillings and eight pence.	L.	01	11	08
New Subsidy paid, amounts to one pound ten shillings and ten pence half-penny.		01	10	$10\frac{1}{2}$
$\frac{1}{3}$ Subsidy amounts to nine shillings and ten pence		00	09	10
Additional Duty paid amounts to 1 pound 9 shillings 3 pence half-penny		01	09	$03\frac{1}{2}$
Impost paid amounts to 4 pounds 2 shillings & 9 pence half-penny		04	02	$09\frac{1}{2}$
	L.	09	04	$05\frac{1}{2}$

July 25. 1707, received of the Honourable the Commissioners of Her Majesties Customs, by the Hands of A. B. *Collector*, the Sum of nine Pounds four shillings and five pence half-penny, Signed *John Stuart.*

N° 2. *Certificate of Damage on Tobacco:*

Suppose the above Tobacco had been Bonded, the Duties were to be thus Computed.

Old Subsidy	L.	01	11	08
New Subsidy		01	11	08
One Third Subsidy		00	10	$06\frac{3}{4}$
Additional Duty		01	11	08
Impost		05	00	00
	L.	10	05	$06\frac{3}{4}$

Form N° 35. *Certificate of Damage on Goods lyable to Additional and New Duties.*

We whose Names are here under Written, being Officers thereunto appointed by the Commissioners of Her Majesties Customs, do Attest and Certifie, that we have Viewed Fifty Ells *Holland* Linen, above two Ells and under three Ells in Breadth, and Twenty pounds Weight Tea, valued Ten pounds, Entred by *James Lee*, in a Warrant passed in the Custom-House the 25*th* Instant, in the Ship *Robert* of *Leith*, *John Johnston* Master, from *Rotterdam*, and do find them so Damnified, that we Judge the Quantity of Ten Ells of *Holland* Linen, and Four pounds Weight Tea to be allowed for Damage, and accordingly did Endorse the same upon the Original Warrant aforesaid, which upon Allowance by the Collector, is to be cancelled. Dated at the Custom-House *Leith*, the 26 *June* 1707.

E. F. *Surveyor.*
G. H. *Searcher.*
I. K. *Land Waiter.*

Write on the Back of the Certificate what follows.

The Old Subsidy paid for the Damnified Goods amounts to Four shillings and Three pence Three Farthings	L.	00	04	03¾
The New Subsidy amounts to Four shillings and three pence Three Farthings		00	04	03¾
The One Third Subsidy amounts to One shilling and Five pence		00	01	05
The Two Thirds Subsidy amounts to Two shillings and Ten pence Farthing		00	02	10¼
The Additional Duty amounts to One shilling and One penny		00	01	01
The Impost 1690 amounts to Three shillings and six pence ¼ penny		00	03	06¼
The Impost, 169 , amounts to One shilling and Ten pence ¾ penny		01	10	06¾
The New Duty on Coffee, Tea, *&c.* amounts to Ten shillings		00	10	00
The New Additional Duty on Coffee, Tea, Drugs, *&c.* amounts to Ten shillings		00	10	00
	L.	01	19	03½

25*th* *July* 1707, Received of the Honourable Commissioners of Her Majesties Customs, by the Hands of A. B. Collector, One pound Ninteen shillings and Three pence half penny in full, for the above Damage.

Signed
James Lee.

Suppose the foresaid Goods had been Bonded, the Duties are to be thus Computed, viz.

Old Subsidy	*L.*	00	04	03¾
New Subsidy		00	04	03¾
One third Subsidy		00	01	05
Two thirds Subsidy		00	02	10¼
Additional *Duty*		00	01	02½
Impost *Anno* 1690		00	03	09
Additional Impost 169		00	02	00
New Duty on Coffee, Tea, *&c.*		00	10	00
New Additional Duty on Coffee, Tea, Drugs, *&c.*		00	10	00
	L.	01	19	09

Form

Form N° 36. *Certificate of Damage on Wines.*

N° 1. —— We whose Names are here under-written being Officers thereunto appointed by the Commissioners of Her Majesties Customs do Attest and Certify, that we have Viewed and Tasted forty Hogsheads *Portugal Wines* unfilled, entered by *James Lee*, in a Warrant passed in the Custom House the 25 *June* instant, in the Ship *Katharin* of *Leith*, *John Jones* Master from *Viana*, and do find three Hogsheads of the same so corrupt and decayed, that we judge the Quantity of one Third part to be allowed for Damage, and two Hogsheads more of the said Wine to be so damnified as to be allowed one fourth Part of the same for Damage, and accordingly did Indorse the same upon the Original Warrant aforesaid, which upon allowance by the Collector is to be cancelled; Dated Custom-House *Leith* the 26 *June* 1707.

E. F. *Surveyor.*
G. H. *Searcher.*
I. K. *Land-waiter.*

Write on the Back of the Certificate what follows.

The Old Subsidy paid for one Third of three Hogsheads and one Fourth of two Hogsheads of said Wine, amounts to nineteen shillings nine pence $\frac{3}{4}$	L.	00	19	09 $\frac{3}{4}$
The New Subsidy amounts to nineteen shillings nine pence $\frac{3}{4}$		00	19	09 $\frac{3}{4}$
The one Third Subsidy amounts to six shillings seven pence $\frac{1}{4}$		00	06	07 $\frac{1}{4}$
The two Thirds Subsidy amounts to 13 shillings and 2 pence $\frac{1}{2}$ penny		00	13	02 $\frac{1}{2}$
The Additional Duty amounts to eighteen shillings and 3 pence $\frac{3}{4}$		00	18	03 $\frac{3}{4}$
The old Impost amounts to 3 pounds nine shillings and 2 pence $\frac{3}{4}$		03	09	02 $\frac{3}{4}$
	L.	07	06	11 $\frac{3}{4}$

A. B. *Collector.*
C. D. *Comptroller.*

28 *June* 1707, Received of the Honourable Commissioners of Her Majesties Customs by the Hands of A. B. *Collector*, the Sum of seven pounds six shillings and eleven pence three Farthings.

Signed
James Lee.

N° 2. ---- *Suppose the above Wine had been Bonded, the Damage to be allowed would have been computed thus.*

Old Subsidy	*L.*	00	19	09 $\frac{3}{4}$
New Subsidy		00	19	09 $\frac{3}{4}$
One Third Subsidy		00	06	07 $\frac{1}{4}$
Two thirds Subsidy		00	13	02 $\frac{1}{2}$
Additional Duty		00	19	09 $\frac{3}{4}$
Old Impost		03	12	10 $\frac{1}{2}$
		07	12	01 $\frac{1}{2}$

Form

Form N° 37. *Certificate of Over-entry on General Goods.*

N° 1. These are to Certifie, that *Thomas Stirling* did enter and pay Her Majesties Duties Inwards, in the Ship *Thomas* of *Leith*, *John Gibson* Master from *Drunton* the 25*th* day of *June* last, for sixty hundred *Norway* Deals and twenty Lasts Tar, and we the Officers under-written did examine the same at the delivery thereof out of the said Ship, and found no more than fifty five hundred Deals and fifteen Lasts of Tar, so that the said Merchant is over-entered five hundred *Norway* Deals and five Lasts Tar, and for further Manifestation of the Truth thereof, he hath made Oath, that neither he, nor any other person to his use or knowledge, had any of the said Goods so over-entered on Board the said Ship, or in any place landed without payment of Custom. Dated at the Custom-House *Leith* this 4*th* day of *July* 1707

E. F. *Surveyor.*
J. K. *Land-waiter.*

Jurat *Thomas Stirling*, that the Contents of the above-mentioned Certificate are true.

Signed *Tho. Stirling.*

A. B. *Collector.*
C. D. *Comptroller.*

On the Back write as follows.

The Subsidy paid for the Deals and Tar over-entered (the 5 *per Cent.* first taken out) amounts to one pound 15 shillings 7*d* half-penny.	L.	01	15	07½
The new Subsidy amounts to 1 pound 15 shillings and 7*d.* half-penny.		01	15	07½
The one third Subsidy amounts to 11 shillings and 10 pence half-penny		00	11	10½
The two thirds Subsidy amounts to one pound three shillings nine pence.		01	03	09
The Impost 1690 amounts to two pounds six shil. and ten pence half-penny.		02	06	10½
The Impost 169⅓ amounts to five shillings ten pence.		00	05	10
	L.	07	19	07

A. B. *Collector.*
C. D. *Comptroller.*

Received this 25*th* day of *July* 1707 from the Honourable the Commissioners of Her Majesties Customs by the Hands of A. B. *Collector*, seven pounds nineteen shillings and seven pence in full of the Over-entry above-mentioned.

Tho. Stirling.

N° 2. *Suppose the above-mentioned Goods had been Bonded, then the Over-Entry allowed, had been thus Computed,* viz.

The Subsidy paid for the Deals and Tar Over-entered (the 5 *per Cent.* first taken out) amounts to One pound Fifteen shillings and 7 *d.* ½	L.	01	15	07½
The New Subsidy amounts to One pound Fifteen shillings and 7 *d.* ½		01	15	07½
The One Third Subsidy amounts to Eleven shillings and Ten pence ½		00	11	10½
The Two Thirds Subsidy amounts to One pounds Three shillings and 9 *d.*		01	03	09
The Impost 1690 amounts to Two pounds Ten shillings		02	10	00
The Impost, 169⅓ amounts to six shillings and three pence		00	06	03
	L.	08	03	01½

N° 3.

Suppose the above-mentioned Goods had paid Petty Custom, then the Duties would have been thus Computed, viz.

The Subsidy paid for the Deals and Tar Over-entred (the 5 *per cent.* first taken out) amounts to One pound Fifteen shillings and 7 *d.* ½	L.	01	15	07½
The Petty Custom amounts to Nine shillings Four pence ½		00	09	04½
The New Subsidy amounts to One pound Fifteen shillings 7 *d.* ½		01	15	07½
The One Third Subsidy amounts to Eleven shillings and Ten pence ½		00	11	10½
The Two Third Subsidy amounts to One pound Three shillings 9 *d.*		01	03	09
Paid { The Impost 1690 amounts to Two pounds six shillings Ten pence half penny		02	06	10½
Paid { The Impost 169⅓ amounts to Five shillings and Ten pence		00	05	10
	L.	08	08	11½

Form

Form. N° 38. *Certificate of Over-entry on Tobacco.*

N° 1.

This is to Certifie, That *John Stuart* Ind. did Enter, and Paid Her Majesties Duties Inwards the 25*th* Day of *June* Instant, in the Ship *William* of *Leith*, *George Smith* Master from *Virginia*, for Twenty thousand pounds Weight of Tobacco, and We, the Officers under-written, did Examine the same at the delivery thereof out of the said Ship, and found no more than Nineteen thousand six hundred pounds of Tobacco, so that the said Merchant hath Over-entred Four hundred pounds Weight of Tobacco, and for further Manifestation of the Truth thereof, he hath made Oath, that neither he, nor any other Person to his Use, or Knowledge had any of the Goods so Over entred, Aboard the said Ship, or in any place Landed without payment of Custom. Dated at the Custom-House *Leith* the 28 Day of *June* 1707.

E. F. *Surveyor.*
I. K. *Land Waiter.*

Jurat. *John Stuart*, that the Contents of the above-mentioned Certificate are true.

A. B. *Collector.*
C. D. *Comptroller.*

Signed
John Stuart.

On the Back Write what follows.

The Subsidy paid for Four hundred pounds Weight of Tobacco over Entred is, One pound Eleven shillings and Eight pence	L. 01	11	08
New Subsidy One pound ten shillings and ten pence half penny	01	10	10½
One third Subsidy Nine shillings and ten pence	00	09	10
Additional Duty One pound nine shillings and three pence half penny	01	09	03½
Impost Four pounds two shillings and nine pence half penny	04	02	09½
	L. 09	04	05½

A. B. *Collector.*
C. D. *Comptroller.*

25 *July* 1707, Received of the Hononrable the Commissioners of Her Majesties Customs by the Hand of A. B. Collector, Nine pounds Four shillings and Five pence half penny, in full of the over Entry on Tobacco above-mentioned.

Signed *John Stuart.*

N° 2.

Suppose the foresaid Entry had been Bonded, then the Duties are to be thus Computed.

Old Subsidy	L. 01	11	08
New Subsidy	01	11	08
One Thirdy Subsidy	00	10	06¾
Additional Duty	01	11	08
Impost	05	00	00
	L. 10	05	06¾

Form

APPENDIX.

Form N° 39. *Certificate of Over-Entry on Goods lyable to Additional & New Duties.*

N° 1.

These are to Certify, that *James Lee* Ind. did Enter and pay Her Majesties Duties Inward the 25*th June* last, in the *Robert* of *Leith*, *John Johnston* Master from *Rotterdam*, for Twenty pounds Wrought Silk, two hundred Weight Whale Fins, and Twenty pounds Mace. And we the Officers under-written, did Examine the same at the delivery thereof out of the said Ship, and found no more than Eighteen pounds weight Wrought Silk, One hundred three Quarters weight Whale-fins, and Eighteenpounds Weight Mace: So that the said Merchant hath Over-Entred Two pounds weight Wrought Silk, a Quarter hundred weight Whale Fins, and two pounds weight Mace. And for the further Manifestation of the Truth thereof, he hath made Oath, that neither he, nor any other Person to his Use or Knowledge had any of the Goods so over Entred Aboard the said Ship, or in any place Landed without payment of Custom. Dated Custom-House *Leith*, 2*d July* 1707.

E F. *Surveyor.*
I. K. *Land Waiter.*

Juravit. James Lee, that the Contents of the above-mentioned Certificate are true,

Signed
James Lee.

A. B. *Collector.*
C. D. *Comptroller.*

On the Back Write as follows.

The Subsidy paid for the said Goods amounts to Nine shillings and Eleven pence three Farthings	L. 00	09	11¾
The New Subsidy amounts to six shillings and 10 *d.* ½	00	06	10½
The One third Subsidy amounts to Two shillings and 3 *d.* ½	00	02	03½
The Two thirds Subsidy amounts to Four shillings and 7 *d.*	00	04	07
The Additional Duty amounts to One shilling and 8 *d.* ½	00	01	08½
The Impost 1690 amounts to seven shillings and 6 *d.*	00	07	06
The Impost 169⅔ amounts to Three shillings and 9 *d.*	00	03	09
The New Duty on Whale Fins amounts to thirteen shillings and 1 *d.* ½	00	13	01½
The New Duty on Coffee, Tea, *&c.* amounts to Two shillings	00	02	00
The New Addit. Duty on Coffee, Tea, Drugs, *&c.* amounts to two shillings	00	02	00
	L. 02	13	09¾

A. B. *Collector.*
C. D. *Comptroller.*

Received 25 *July* 1707, of the Honourable Commissioners of Her Majesties Customs, by the Hands of A. B. Collector, Two pounds Thirteen shillings and nine pence three Farthings in full of the above Over Entry.

Signed ——— *James Lee.*

N° 2. *Suppose the foresaid Goods had been Bonded, then the Duties are to be thus Computed.*

Old Subsidy	L. 00	09	11¾
New Subsidy	00	06	10½
The One Third Subsidy	00	02	03½
The Two Thirds Subsidy	00	04	07
Additional Duty	00	01	10¾
Impost 1690	00	08	00
Impost 169⅔	00	04	00
New Duty on Whale Fins	00	14	00
New Duty on Coffee, Tea, *&c.*	00	02	00
New Additional Duty on Coffee, Tea, Drugs, *&c.*	00	02	00
	L. 02	15	07½

Form N° 40: *Certificate of over-Entry on Wines.*

N° 1.

These are to Certifie, that *James Lee* Ind. did Enter and pay Her Majesties Duties Inward the 25*th* *June* last, in the *Katharin* of *Leith*, *John Jones* Master from *Viana*, for Eighty Hogsheads containing Twenty Tons of *Portugal* Wine unfilled. And we the Officers under-written did Examine the same at the delivery thereof out of the said Ship, and found no more than seventy six Hogsheads containing Nineteen Tons of Wine, so that the said Merchant hath over Entred One Ton of Wine. And for further Manifestation of the Truth thereof, he hath made Oath that neither he, nor any other Person to his Use or Knowledge had any of the Wine so over Entred on Board the said Ship, or in any place Landed without payment of Customs. Dated Custom-House *Leith*, 2*d*. *July* 1707.

E. F. *Surveyor.*
I. K. *Land-waiter.*

Jurat. *James Lee*, that the Contents of the above-mentioned Certificate is true.

James Lee.

A. B. *Collector.*
C. D: *Comptroller.*

On the Back Write as follows.

The Subsidy paid for One Ton *Portugal* Wine unfilled amounts to Two pounds Twelve shillings and Ten pence	L. 02	12	10
The New Subsidy amounts to two pounds twelve shillings and ten pence	02	12	10
The One third Subsidy amounts to seventeen shillings and seven pence	00	17	07
The two thirds Subsidy amounts to one pound fifteen shillings & three pence	01	15	03
The Additional Duty paid amounts to Two pounds Eight shillings and ten pence half penny	— 02	08	10½
The Old Impost paid amounts to Nine pounds Four shillings 7 *d.* ¼	— 09	04	07¼
The Coynage amounts to Ten shillings	00	10	00
	L. 20	01	11¾

A. B. *Collector.*
C. D. *Comptroller.*

Received this 25 *July* 1707, of the Honourable Commissioners of Her Majesties Customs, by the Hands of A. B. *Collector*, Twenty Pounds One shilling and Eleven pence Three Farthings in full of the foresaid over Entry.

Signed *James Lee.*

N° 2. ------- *Suppose the foresaid Wine had been Bonded, then the Duties to be repaid would have been thus Computed,* Viz.

Old Subsidy	*L.* 02	12	10
New Subsidy	02	12	10
One Third Subsidy	00	17	07
Two thirds Subsidy	01	15	03
Additional Duty	02	12	10
Old Impost	09	14	03¾
Coynage	00	10	00
	L. 20	15	07¾

Form N° 41. *Entry of Salt:*

Leith, N° 4. 10*th July* 1707.

In the *Isobel* of *Leith*, *British* Built, *James Ferguson* Master, from *Lisbon* ——

James Taylor Merchant.

Two Thousand Bushels Salt for saving Fish ——	L.	03	06	08
Discount at 5 *per Cent.*		00	03	04
Old Subsidy ——	L.	03	03	04
New Subsidy ——		03	03	04
One Third Subsidy ——		01	01	01 1/4
Two Thirds Subsidy ——		02	02	02 3/4
	L.	09	10	00

James Taylor.

Form N° 42. *Entry for Excise on Foreign Salt.*

Leith, N° 1. 20*th July* 1707

Out of the Cellar or Ware-House.

In which the Foreign Salt from on Board the *Isobel* of *Leith*, *James Ferguson* Master, from *Lisbon*, was Lodged upon Entry thereof made here the Tenth of *July* Instant. Entry N° —— 4. ——

James Taylor Merchant.

One Hundred and sixty Bushels of *Portugal* Salt. ——

Excise Bonded —— L. 53 06 08

Signed
James Taylor.

Form

Form N° 43.

The Four Circuits of North *Britain*, for the Four General Surveyors and Twelve Riding Officers Imploy'd by the Commissioners of Her Majesties Customs.

Circuits	Places	Officers	Names
East	*Kelso*	General Surveyor	*Edmund Townly*
	Dumbar	Riding Officer	*Basset Eades*
	Caldstream	Riding Officer	*John Cossnan*
	Castletoun	Riding Officer	*James Green*
West	*Ayre*	General Surveyor	*John Moor*
	Largs	Riding Officer	*Charles Hays*
	Stranraer	Riding Officer	*Patrick Dundas*
	Drumfreis	Riding Officer	*James Grierson*
Middle	*Borrowstounness*	General Surveyor	*George Montgomery*
	Alloway	Riding Officer	*John Macdougal*
	Anstruther Easter	Riding Officer	*John Hamilton*
	Glasgow	Riding Officer	*Thomas Birch*
North	*Aberdeen*	General Surveyor	*William Stroud*
	Montrose	Riding Officer	*Thomas Rigby*
	Frazerburgh	Riding Officer	*William Hogg*
	Inverness.	Riding Officer	*Philemon Coddan.*

Form N° 44. *Warrant for Excise on Foreign Salt.*

Leith, N° 1. 20*th July* 1707

Out of the Cellar or Ware-House,
In which the Foreign Salt from on Board the *Isabel* of *Leith*, *James Ferguson* Master, from *Lisbon*, was Lodged upon Entry thereof made here the Tenth of *July* Instant. — N° — 4.

One Hundred and sixty Bushels of *Portugal* Salt.

Excise Bonded — L. 53 06 08

To the Surveyor
and Land Waiter.

A. B. *Collector.*
C. D. *Comptroller.*

Form N° 45. *Bill at View.*

T. N° 1. to 5. *Leith*, Suffer *John Thomas* to Land Five Bundles of Linen, Marked and Numbred as on the Margent, which you are to bring to Her Majesties Ware-House, to be there Viewed and Measured, and to Endorse the Quantity and Quality upon the Back hereof, that a perfect Entry may be made of the same, out of the *Mary* of *Leith*, *William James* Master from *Rotterdam*, and for which Money is Deposited. Dated 2*d. July* 1707.

A. B. *Collector.*
C. D. *Comptroller.*

To the Surveyor
and Land Waiter.

I *John Thomas* do Swear, that neither I, nor any other for my Use, have Received an Invoyce, or know the Contents of any of the Goods for which the above Bill at View is granted. Dated 2*d. July* 1707.

Signed *John Thomas.*

A. B. *Collector.*
C. D. *Comptroller.*

Write on the Back what follows.

T. N° 1	Bundle containing	30	Ells *Hollands* Linen under an *English* Ell, and one Eight in Breadth.
2		32	
3		28	
4		35	
5		25	
5	Bundles contains	150	Ells *Holland* Linen.

E. F. *Surveyor.*
I. K. *Land Waiter.*

Form

Form N° 46. *Portage Bill.*

15th July 1707.

Old Subsidy	152	00	00
Additional Duty	146	06	00
L.	298	06	00

Then Jerqu'd the *William* of *Leith*, *George Smith* Master from *Virginia*, and find the said Master hath made a true Report of all the Goods on Board her, and that the Old Subsidy and Additional Duty of the same Amounts to——L. 298 06 00

E. F. *Surveyor.*

To *George Smith* Master of the *William* of *Leith* from *Virginia*, for the above Consideration.

Portage on L. 298 06 00 at 10 *sh. per* 100 L. is one Pound, Nine shillings Ten pence——L. 01 09 10

Allow'd

A. B. *Collector.*
C. D. *Comptroller.*

N° 1.

Received this 24*th. July* 1707, from the Honourable Commissioners of Her Majesty's Customs, by the hands of A. B. *Collector* of *Leith*, One pound, Nine shillings and Ten pence *sterling*, in full of the above Portage—— 01 09 10

Signed *George Smith.*

16th July 1707

Old Subsidy	98	08	00 ½
Additional Duty	94	14	04
L.	193	02	04 ½

Then Jerqu'd the *Kathrin* of *Leith*, *John Jones* Master from *Viana*, and find the said Master hath made a true Report of all the Goods on Board her, and that the Old Subsidy and Additional Duty of the same Amounts to L. 193 02 04 ½

E. F. *Surveyor*

To *John Jones* Master of the *Kathrin* of *Leith* from *Viana*, for the above Consideration.

Portage on L. 193 02 04 ½ at 00 06 08 *per* L. 100 is Twelve shillings and Ten pence——L. 00 12 10

Allow'd

A. B. *Collector.*
C. D. *Comptroller.*

N° 2.

Received this 25*th July* 1707, from the Honourable Commissioners of Her Majesty's Customs, by the hands of A. B. *Collector* of *Leith*, Twelve shillings and Ten pence *sterling* in full of the above Portage—— 00 12 10

Signed *John Jones.*

Borne forward—— 02 02 08

Form N° 47. *Certificate for discharging a Bond given in the Plantations.*

These are to Certifie all whom it may Concern, That *William Boyd* Merchant hath here Landed and Paid Her Majesty's Duties for Two Hundred and Twenty Hogsheads of *Tobacco*, containing One Hundred and Twenty three Thousand and two Hundred Pounds Weight, out of the *Antelope* of *Port-Royal*, *John Doe* Master from *Virginia* a *British* Plantation in *America*, being a square stern'd Vessel, Burthen One Hundred and Twenty Tons or thereabout, mounted with six Guns, and Navigated with Ten Men and Four Boys, by Certificate from thence bearing Date the second Day of *April* last. Dated at the Custom-House *Leith*, this Twenty fifth Day of *June*, 1707.

A. B. *Collector.*
C. D. *Comptroller.*

Form N° 48. *Abstract of several Acts of Parliament restricting the Importation and Exportation, of Wool, &c. so far as the same Relates to* North Britain.

Pages of reference Book of Rates.	Acts of Parliament.
	12 Cha. 2*d.*——Chap. 32. Beginning in the Book of Rates Page——236
	14 Cha. 2 ——18 ——273
	1 William and Mary——32 ——356
	7 and 8 William 3*d.*——28 ——457
	9 and 10 William 3*d.*——40 ——536
	10 and 11 William 3*d.*——10 ——580
	11 and 12 William 3*d.*——13 ——617
237	No *Sheep, Wool, Wool-fells, Mortlings, Shortlings, Yarn, Wool-flocks, Fullers-earth, Fulling-clay* or *Tobacco-Pipe-Clay*, to be Exported.
238	PENALTY 20 shillings for each *Sheep*, and 3 shillings for each Pound of *Wool, &c.* Loss of Ship and Furniture, and all the Goods and Chattells of the Master and Mariners.
459	PENALTY, Forfeiture of Goods, Ship, Furniture and Treble the Value thereof, with Treble Costs of suit, and Treble the Value from the Inhabitants where so Exported.
461	Aiders and Abetters, to suffer Three Years Imprisonment.
536	*Fullers-earth* or *scouring Clay* not to be Exported.
	PENALTY One shilling for every Pound Weight.
540	Three Years time allowed for Prosecution.
239	Persons Transporting *Wool, &c.* disabled to require any Debt or Account properly belonging to them.
240	Proviso, for Exportation of Lambs Skins Dreſt and Prepared for Furr or Linings. Likewise for dreſt Pelts, Flock-beds for Ships use, and Weather-sheep alive for the use of the Company and Passengers.
276	*Wool, &c.* not to be carried by Land, but in the Day-time, *viz.* from 1*st. March* to 29 of *September*, between 4 in the Morning and 8 at Night, from 29 *September* to the 1*st. March*, between 7 in the Morning and 5 at Night.
	PENALTY, loss of all the Goods.
277	Justices of Peace, Mayors, Bailliffs, and other Head Officers of Burrows and Towns, may hear and determine the same.
357	Owners of *Wool* within 5 Miles of the Sea to Enter the same, before it be carried to any other Part or Place towards the Shore.
358	And to Certifie to the Officers of the Customs within ten Days after shearing, the Number of Fleeces and where Housed, and not to remove or dispose of the same, without Certifing the Officers 3 Days before.
	PENALTY, loss of Goods, Horses, Carriages, *&c.* Employed.
358	*Wool Cocquets* to be made on Paper, and Sign'd by three of the Chief Officers at least.
358	Officers not Observing Directions reckoned Abetters: Penalty accordingly.
359, 580	No Wool, Wool-fells, Shortlings, Mortlings, Wool-flocks, Worsteads, Bay, or Woolen yarn, Cloath, Serges, Bays, Kerseys, Says, Frizes, Druggets, Cloath-Serges, Shalloons or any other Drapery, or Woolen Manufacture to be Imported from *Ireland*.
	PENALTY, Loss of the Goods, with Ship and Furniture, 500 L. on the Offender, and 40 L. the Master and Mariners.
620	Proviso, for such Wool-fells, Shortlings or Mortlings, as are Necessary Stores for the Ship, and Cloath *&c.* for Seamen or Passengers wearing Apparrel, under 40 shillings Value for any one of them.

Form

Form N° 49. *General Bond for Duties Inwards.*

KNOW all Men by these Presents, That We *James Stuart* of *Leith*, and *James Lee* of the same, Merchants, are Bound and firmly Obliged unto Our most Serene Lady *ANNE* by the Grace of GOD, of *Great-Britain*, *France* and *Ireland*, Queen, Defender of the Faith, *&c.* in the Sum of One Hundred and Fifty Eight Pounds six shillings and Eight pence *Sterling*, Lawful Money of *Great-Britain*, to be paid to our said Lady the Queen, Her Heirs, Successors and Assignes, and to *Charles Graydon* Esquire, General Receiver, or to the Receiver General for the time being, for Her Majesties Use, at whose Instance Execution hereon is to pass, to which Payment well and truly to be made, We bind our selves, and every one of us, our Heirs, Executors and Administrators, and every one of us by himself for the whole, and in the whole firmly by these Presents. And we Consent that these Presents, with the Condition subjoyned, be insert and Registrat in the Books of Exchequer, or Books of Council and Session, to have the strength of an Act and Decreet, that Letters and others needful may be direct hereupon on six Days in Form as Effeirs. And Constitutes

Our Procurators, *&c.* In Witness whereof we have subscribed these Presents, and also Sealed the same: Which, with the Condition of the Obligation under-written, are Printed by Order of the Commissioners, and the Blanks written and filled up by A. B. Collector at *Leith*, the Twenty Fifth Day of *June* One Thousand seven Hundred and seven Years, before these Witnesses after Named, and Designed at the Foot of the Condition subjoyned.

THE Condition of this Obligation is such, That if the above-Bounden *John Stuart* and *James Lee*, their Executors, Administrators or Assignes, or any, or either of them, do well and truly pay, or cause to be paid unto the above Named *Charles Graydon* Esquire, or to the Receiver General for the time being, for Her Majesties Use, the Sum of seventy Nine pounds, Three shillings and four pence *Sterling*, of Lawful Money of *Great-Britain*, on the Twentieth Day of *March* next ensuing the Date hereof, being for the Additional Duty of an Entry made this Day, for Twenty thousand pounds of Tobacco, Imported in the Ship *William* of *Leith*, *George Smith* Master from *Virginia*, which Entred the Twentieth Day of *June* instant, at the Custom-House in the Port of *Leith*, Then this present Obligation to be Void, or else to be, and remain in full Force and Vertue. In Witness whereof, and of the whole Premisses, we have Subscribed and Sealed these Presents, Place, Day, Month, and Year of GOD above Written, before these Witnesses, A. B. Collector of the Port of *Leith*, and C. D. Comptroller of the same.

John Stuart — *** Seal.

James Lee — *** Seal.

A. B. *Collector* Witness.

C. D. *Comptroller* Witness.

Form N 50. *Computation of Discounts on the Impost on Tobacco.*

This Example for Computing the Discounts and Allowances of the Impost on Tobacco will serve for a Method in all Cases of the like Nature, and is taken from the Bond N° 1. in the Class, Folio, or Form, Y. in the Book of Bonds, N° L.

20000 *Lib.* Tobacco Entred 25*th June* 1707, by *John Stuart*—Impost *L.*	250	00	00
400 *Lib.* Tobacco for Damage	05	00	00
400 —— Over Entry	05	00	00
10000 Exported by Debenture	125	00	00
400 —— Waste on the Export 4 *per Cent.* L. 5 0 0			
11200			
8800 *Lib.* to be Consumed in the Country.			
704 —— Waste on this Quantity 8 *per Cent.* L. 8 16 0			
809½ Discount for prompt payment within 3 Months 10 *p. Cent.* 10 2 4½	23	18	04½
12713½ *Lib.* Allowed and Exported	158	18	04½
7286½ Remains, for which Money is to be paid down at 3 *d. per* pound	91	01	07½
20000 *Lib.* Tobacco,	L. 250	00	00

You will see by this Method of Calculation, that the Waste and Discount may be Computed, either by the Weight of the Tobacco, or by the Money arising from the Impost.

Form N° 51. *Receipt for* 4 per Cent. *of Waste on the Impost on Tobacco Exported.*

The 25*th* Day of *July* 1707, Received of the Honourable Commissioners of Her Majesties Customs, by the Hands of A. B. Collector the Sum of Five pounds *Sterling*, being the Allowance of Four *per Cent.* Waste on Ten Thousand pounds of Tobacco, Exported on the Ship *Thomas* of *London*, *John Gibson* Master for *Dublin*, as by Debenture in my own Name, Dated the Twenty sixth Day of *June* last, The Impost of which Tobacco was secured Inwards the Twenty Fifth Day of the same Month, by me

Signed *John Stuart.*

Form

Form N° 52. *Receipt for* 8 per Cent. *Waste on the Impost on Tobacco.*

Leith,

The Twenty Fifth Day of *July* 1707, Received of the Honourable Commissioners of Her Majesties Customs, by the Hands of A. B. Collector, the Sum of Eight pounds sixteen shillings *Sterling*, being the Allowance of Eight *per Cent.* for Waste on Eight Thousand Eight Hundred pounds of Tobacco remaiuing to be Consumed in the Countrey, out of Twenty thousand pounds of Tobacco Imported the Twentieth Day of *June* last, on the *William* of *Leith*, *George Smith* Master from *Virginia*, and Entred the Twenty fifth Day of the same Month, when the Impost thereof was by me Bonded, whereof Four Hundred pounds for Damage, and Four Hundred pounds for Over-Entry, allowed at Importation, have been first Deducted.

Signed *John Stuart.*

Form N° 53. *Receipt for the Discount on the Impost on Tobbaco for ready Money.*

Leith,

The Twenty Fifth Day of *July* 1707, Received of the Honourable Commissioners of Her Majesties Customs, by the Hands of A. B. Collector, the Sum of Ten pounds two shillings and four pence half penny *Sterling*, being the Allowance of Ten *per Cent.* on One Hundred and one pound Four shillings *Sterling*, as a Discount for prompt payment of the Impost on Eight Thousand, Eight Hundred pounds of Tobacco, Imported the Twenty fifth Day of *June* last, on the *William* of *Leith*, *George Smith* Master from *Virginia*, and the Impost on the same by me Bonded, the Twenty fifth Day of the said Month, Four Hundred pounds for Damage, and Four Hundred pounds for Over Entry allowed at Importation, and the Eight *per Cent.* for Waste in the Cellars being first Deducted.

Signed *John Stuart.*

4 *Per Cent.* Waste	L.	05	00	00
8 *Per Cent.* Waste		08	16	00
10 *Per Cent.* prompt payment		10	02	04½
Placed in Discount of Bonds		23	18	04½

Form N° 54. *Masters Entry of his Ship Outwards Coastwise.*

N° 1. *8th July* 1707.

William Reid Master of the *Anne* of *Montross*, (a *British* Ship) Enters for *London.*

Signed *William Reid.*

Form N° 55. *Coast Sufferance Outwards:*

Leith,

In the *Anne* of *Montrose William Reid* Master for *London*. *David Wilson* Merchant.

Trusses W. N° 1, 2. *Packs* W. 1, 2, 3.

Sixteen Hogsheads containing Four Tons *Portugal* Wine, Fourty Chalder Coals *Winchester* Measure, Two Trusses containing fifty dozen *Worsted* Stockings, and Three Packs containing Nine Hundred Ells *British* Linen Cloth, Mark'd and Numbered as on the Margent to be Shipt, but not Exported till furder Order. Dated 4*th*. *July* 1707.

A. B. *Collector*.
C. D. *Comptroller*.

To the Surveyor and Land Waiter.

Sign'd
Shipt by G. *H. Land Waiter*.

Write on the Back what follows.

Juravit David Wilson that the Wine within mention'd was bought in the ordinary way of Trade, the Duties of which he verily Believes were paid at the time of Importation.

Signed *David Wilson*.

Juravit David Wilson that the Contents of this Affidavit are true.
A. B. *Collector*.
C. D. *Comptroller*.

Form N° 56. *Coast Cocquet Outwards*.

Leith,

Know Ye that *David Wilson* Ind. hath laden here Sixteen Hogsheads, Containing four Tons *Portugal* Wine Duty paid Inwards by Affidavit, as *per* Endorsement on the sufferance annexed, Fourty Chalder Coals *Winchester* Measure, Two Trusses Containing Fifty Dozen *Worsted* Stockings, and Three Packs Containing Nine Hundred Ells *British* Linen, in the *Anne* of *Montrose William Reid* Master for *London*, Security given this 8*th*. day of *July*, 1707.

C. D. *Comptroller*. A. B. *Collector*.

Form

Form N° 57. Coast Bond.

KNOW all Men by these Presents, That We *William Reid* of *Montrose* Mariner, and *David Wilson* of *Leith* Merchant, are Bound and firmly Obliged unto Our most Serene Lady *ANNE* by the Grace of GOD, of *Great Britain*, *France* and *Ireland*, Queen, Defender of the Faith, *&c.* in the Sum of One Hundred Pounds *Sterling*, to be paid to Our said Lady the Queen, Her Heirs, Successors and Assignes, and to *Charles Graydon* Esquire, General Receiver, or to the Receiver General for the time being, for Her Majesties Use, at whose Instance Execution hereon is to pass, to which Payment well and truly to be made, we bind our selves, and every one of us, our Heirs, Executors and Administrators, and every one of us by himself for the whole, and in the whole firmly by these Presents: And we Consent that these Presents, with the Condition subjoyned, be Insert and Registrat in the Books of Exchequer, or Books of Council and Session, to have the strength of an Act and Decreet, that Letters and others needful may be direct hereupon on six Days in Form as Effeirs. And Constitutes

Our Procurators, *&c:* In Witness whereof, we have Subscribed these Presents, and also Sealed the same: Which, with the Condition of the Obligation under-written, are Printed by Order of the Commissioners, and the Blanks filled up by A. B. Collector at *Leith*, the Eighth *Day* of *July* One Thousand seven Hundred and seven Years, before these Witnesses after Named, and *Designed* at the Foot of the Condition subjoyned.

THE Condition of this Obligation is such, That if Sixteen Hogsheads, containing Four Tons *Portugal* Wine, Forty Chalders Coals *Winchester* Measure, Two Trusses containing Fifty Dozen Worsted Stockings, and Three Packs containing Nine Hundred Ells of *British* Linnen Cloth, mentioned in an Entry made in the Custom-House in the Port of *Leith*, the Day of the Date above-written, in the Name of *David Wilson* Merchant, and Laden in the Ship or Vessel called the *Anne* of *Montrose*, be Discharged and laid on Land in the aforesaid Port of *London*, or in some Port or Creek within *Great-Britain*, and in no other Place, (The Danger of the Seas Excepted) and if the aforesaid *William Reid* shall within six Months after the Day of the Date hereof, bring a true Certificate from the Officers of the Customs of the Port, Creek, or Place where he shall happen to Discharge and Land the said Goods (Testifying that the said Goods are there Discharged and laid on Land) unto the Officers of the Customs in the said Port of *Leith*: That then this present Obligation to be void, or else to be, and remain in full Force and Vertue. In Witness whereof, and of the whole Premisses, we have Subscribed and Sealed these Presents, Place, Day, Month and Year of GOD above-written, before these Witnesses, A. B. Collector of *Leith*, and C. D. Comptroller of the same.

A. B. *Collector* Witness. *William Reid*—*** Seal.

C. D. *Comptroller* Witness. *David Wilson*—*** Seal.

On the Back.

The Day of 1707,

THE *Goods within mentioned were Landed at* London *as per Certificate annex'd. Dated the* *Day of* 1707

A. B. *Collector.*
C. D. *Comptroller.*

Form N° 58. *Certificate of Return to a Coast Cocquet.*

Leith.

Know ye, That *David Simpson* Merchant hath Landed here Sixteen Hogsheads, containing Two Tons Sugar, Fifteen Barrels Raisins containing sixteen Hundred Weight, One Pack Woollen Drapery, and one Box Hatts, out of the *James* of *London*, *David Johnson* Master from thence, *per* Cocquet 2*d*. *June* last. Dated 24*th July* 1707.

A. B. *Collector.*
C. D. *Comptroller.*

Form N° 59. *Land Transire Outwards.*

Leith.

N° 1. *James Grahame* Merchant is permitted to pass by Land Carriage to *Glasgow* by *William Johnson* Carrier, Four Hogsheads *Lisbon* Wine, Duty paid Inwards, as *per* Affidavit Indorsed. This to continue in Force Three Days from this 4*th* Day of *July* 1707.

C. D. *Comptroller.* A, B. *Collector.*

Write on the Back what follows:

Jurat James Grahame, That the Wine within-mentioned was Bought in the Ordinary way of Trade, the Duties of which he verily Believes was paid at the time of Importation.

Signed *James Grahame.*

Jurat James Grahame, the Contents of the above Affidavit is true. Dated 4*th July* 1707.

A. B. *Collector.*
C. D. *Comptroller.*

Form

Form N° 60.

A Scheme for the Legal distribution of Seizures.

Pages in the Book of Rates	Acts of Parliament.	Cause of Forfeiture.	How Distributed. Queen	Seizer.	Others.
287	15 *Car.* 2——Cap. 7	Tobacco planted in *Great-Britain*	One third	One third	One third to the *Poor.*
593	10 & 11 *W.* 3. Cap. 21	Tobacco imported in bulk, or Casks and Cases *&c.* under two Hundred Wieght each.	Two thirds	One third	——
292	18 *Car.* 2.——Cap. 2	Cattel Imported ——	——	One half	One half to the *Poor*
330	32 *Car:* 2.——Cap: 2	Ditto ——	——	Hide & tallow	The rest to the *Poor*
302	20 *Car:* 2.——Cap: 7	Ships Importing Cattel ——	——	One half	One half to the *Poor*
454	7 and 8 *W.* 3*d* Cap: 22	Plantation Goods landed without Duties first paid.	Three fourths——	One fourth	——
529	9 & 10 *W.* 3*d.* Cap. 26	Irregularities in the *African* trade	One third	One third	One third to the use of the *African* Company.
548	9 & 10 *W.* 3*d.* Cap. 43	Alamode or Lustrings Imported, Except into *London.*——	Two thirds	One third	——
568	9 & 10 *W.* 3*d.* Cap. 44	Unlicenced persons Trading to the East *Indies* ——	——	One fourth	Three fourths to the East *India* Company
610	11 & 12 *W.* 3. Cap. 3	*East-India* Goods landed without Warrant ——	Two thirds	One third	——
	2 and 3 *Anne*——	Ditto Unrated, and so Landed	Two thirds	One third	——
	3 and 4 *Anne* ——	Callicoes, China-ware and Drugs so Landed ——	Two thirds	One third	——
708	3*d. Jac.* 1.——Cap. 5	Popish Books Imported ——	One third	One third	One third to the Poor
595	10 & 11 *W.* 3. Cap. 24	Fish Imported by strangers, except stock fish & live Eels--	——	One half	One half to the Poor
539	9 & 10 *W.* 3*d.* Cap. 40	Wool Exported from *Great Britain* or designed to be exported	One third	Two thirds	——
582	10 & 11 *W.* 3. Cap. 10	Wool or woolen Manufacture Imported from *Ireland.* ——	——	One half	One half to the Encouraging of the Linnen Manufactory in *Ireland.*
588	10 & 11 *W.* 3. Cap. 10	Ditto taken by Friggots. ——	One fourth	One fourth One fourth One fourth	To the Commander—— To the Officers—— To the Crew——
——	Several ——	*All other Seizures or Forfeitures*--	One half	One half	——

Form N° 61.

Leith.

Incident Charges Disbursed *in Her* Majesty's *Service, in the Quarter Ending the* 29*th* September 1707.

No 25*th* of *June* 1707. Plac'd *John Johnson* Extraordinary Tides-man on Board the *William* of *Leith*, *George Smith* Master from *Virginia*, and Discharged him the 3*d*. *July* following, being in all Eight days, which at 12 pence *per* day is ——— L. 00 08 00

E. F. *Surveyor*.

4*th* *July* 1707.

1 Received from the Honourable Commissioners of Her Majesty's Customs by the Hands of A. B. *Collector*, the Sum of Eight shillings *sterling* in full of the above Service ——— 00 08 00

Certified *per* C. D. *Comptroller*. Signed *John Johnson*.

11*th* *July* 1707.

2 Received from the Honourable Commissioners of Her Majesty's Customs by the Hands of A. B. *Collector*, Three shillings *sterling* for coming Express from *L. M.* General Surveyor at *N.* with a Letter Dated the 9*th* Instant, for Her Majesty's Service ——— 00 03 00

Certified *per* C. D. *Comptroller*. Signed his *John* X Mc *Lurd*. mark

To *John Wright* Carpenter for Repairs done in the Custom-house, *viz.*

For 12 *Norway* Deals at 12 pence each ———	00	12	00
For half Hundred of 2 shilling Nails ———	00	01	00
For One Thousand 6 penny Nails ———	00	05	00
For four Days Workman-ship at 18 pence *per* Day ———	00	06	00
	01	04	00

12 *July* 1707.

3 Received from the Honourable Commissioners of Her Majesty's Customs, by the Hands of A. B. *Collector*, the Sum of one Pound four Shillings *sterling* in full of the above Bill ——— 01 04 00

Certified *per* C. D. *Comptroller* Signed *John Wright*

E. F. *Surveyor*.

Borne forward L.

Form

No 62 Port of LEITH, } Abstract fo

Over Payments	CHARGE: Last Ballance, Money	Last Ballance, Bonds	Present Receipt, Money	Present Receipt, Bonds	BRANCHES OF THE REVENUE
	— — —	— — —	1 10 —	— — —	Subsidy Outwards
	— — —	— — —	390 1 9	— — —	Inwards
	— — —	— — —	4 7 6	— — —	Petty Customs
	— — —	— — —	124 5 8½	134 8 5½	Additional Duty
	— — —	— — —	— — —	— — —	Compositions on Petty Seizure
— — —	50 — —	— — —	520 4 11½	134 8 05½	CUSTOMS
— — —	25 — —	— — —	298 1 11	79 3 4	New Subsidy
10 — —	15 — —	— — —	98 5 2¼	26 7 9	One Third Subsidy
— — —	30 — —	— — —	147 5 5¾	— — —	Two Thirds Subsidy
10 — —	— — —	— — —	184 12 1	194 6 3	Impost on Wines and Vinegar
— — —	— — —	— — —	207 — —	250 — —	Impost on Tobacco
— — —	20 — —	— — —	61 1 6	35 2 11	Impositions 1690
— — —	15 — —	— — —	34 7 8	20 8 6	Impositions 169⅔
— — —	4 — —	— — —	5 5 —	5 12 —	New Duty on Whale Fins
— — —	10 — —	— — —	32 1 4	— — —	New Duty on Coffee, Tea, &c.
10 — —	11 — —	— — —	32 9 8	— — —	New Additional Duty on Coffee, Drugs, &c.
— — —	— — —	— — —	— — —	— — —	Second 25 *per Cent.* on *French* Goods
— — —	— — —	— — —	21 5 —	— — —	Coynage
— — —	— — —	— — —	— — —	— — —	Prizage
— — —	— — —	— — —	— — —	— — —	Butlerage
— — —	— — —	— — —	— — —	53 6 8	Excise on Salt — Inwar
— — —	— — —	— — —	— — —	— — —	Outwar
				798 15 10½	

RECEIPTS	Money			PAYMENT
				Sallaries
				Incidents
				Portages
				Corn Allowances
	1641	19	9½	Debentures--Mo / Bo
	180	..	..	Damages—Mo / Bo
				Over-Entries Mo / Bo
				Discompts -- Mo / Bo
				Receiver Genera
	1821	19	9½	
Money Received on Bonds	91	2	6	
				Ballance—Mo / Bo
Over Paid by the Collector	20	—	—	
	1943	2	3½	Total — Mo
				Bo

Over Payments	Over Paid by the Collector
30 — —	30 — —

for the Month Ended 25 July

DISCHARGE

Seizures	Sallaries £	s	d	Incidents £	s	d	Portages £	s	d	Corn Debentures £	s	d	Other Debentures Money £	s	d	Other Debentures Bonds £	s	d	Damages Money £	s	d	Damages Bonds £	s	d	N…
---------	—	—	—	—	—	—	2	2	8	—	—	—	141	16	9½	66	9	6	17	10	2¼	2	12	8	19
—	—	—	—	—	—	—	—	—	—	—	—	—	105	13	6½	39	11	8	13	9	—½	1	11	8	12
—	—	—	—	—	—	—	—	—	—	—	—	—	34	12	11	13	3	10½	4	9	2½	—	10	6¾	4
—	—	—	—	—	—	—	—	—	—	—	—	—	44	14	5	—	—	—	7	18	9½	—	—	—	7
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	9	2¾	3	12	10½	9
—	—	—	—	—	—	—	—	—	—	—	—	—	103	10	—	125	—	—	4	2	9½	5	—	—	4
—	—	—	—	—	—	—	—	—	—	—	—	—	11	5	—	12	—	—	—	3	6¼	—	3	9	5
—	—	—	—	—	—	—	—	—	—	—	—	—	1	4	7½	1	6	3	4	15	7½	5	2	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	2	12	6	2	16	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—	—	—	1	—	—	—	—	—	—
Drugs,&c.	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—	—	—	1	—	—	—	—	—	—
Goods —	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	10	2	6	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
- Inwards	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Outwards	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
													457	12	3½	260	7	3½	57	18	4¾	18	13	6¼	65

ENTS

	Sallaries £	s	d	Incidents £	s	d	Portages £	s	d	Corn Debentures £	s	d
—	—	—	—	—	—	—						
—	—	—	—									
—	2	2	8				2	2	8			
wances —	—	—	—							—	—	—

	£	s	d		Bonds £	s	d	
es--Money	457	12	3½	—	----	..	..	
Bonds	----	-	--	—	260	7	3½	
——Money	57	18	4¾	—	----	..	..	
Bonds	----	-	--	—	18	13	6¼	
riesMoney	65	3	6¾	—	----	..	..	
Bonds	---	-	--	—	25	5	2¼	
s-- Money	—	—	—	—	----	..	..	
Bonds	----	--	--	—	23	18	4½	
General--	1116	13	5	—	----	..	..	
	1699	10	4		328	4	4½	
—	----	--	--	—	91	2	6	Money Received on Bonds —
——Money	243	11	11½	—	----	..	..	
Bonds	----	--	—		379	9	—	
— Money	1943	2	3½					
——Bonds —					798	15	10½	

25 July 1707 Inclusive.

CHARGE

Damages						Over-Entries						Discompts						Remittances To the Receiver General			Money Received on Bonds			To the QUEEN Ballance Due					
Money			Bonds			Money			Bonds			Money			Bonds									Money			Bonds		
17	10	2 1/4	2	12	8	19	5	1	4	6	4 3/4	—	—	—	—	—	—	289	10	2 3/4	—	—	—	100	—	—	60	19	10 3/4
13	9	—	1	11	8	12	17	2	1	11	8	—	—	—	—	—	—	100	—	—	—	—	—	91	2	2	36	8	4
4	9	2 1/2	—	10	6 3/4	4	5	2 1/2	—	10	6 3/4	—	—	—	—	—	—	79	17	10 1/4	—	—	—	—	—	—	12	2	9
7	18	9 1/2	—	—	—	7	10	11	—	—	—	—	—	—	—	—	—	100	—	—	—	—	—	17	1	4 1/4	—	—	—
3	9	2 1/2	3	12	10 1/2	9	4	7 1/4	9	14	3 3/4	—	—	—	—	—	—	181	18	3	—	—	—	—	—	—	180	19	— 3/4
4	2	9 1/2	5	—	—	4	2	9 1/2	5	—	—	—	—	—	23	18	4 1/2	186	6	— 1/2	91	1	7 1/2	—	—	—	—	—	—
—	3	6 1/2	—	3	9	5	1	3	2	18	—	—	—	—	—	—	—	50	—	—	—	—	—	14	11	8 3/4	20	1	2
4	15	7 1/2	5	2	—	—	15	5	—	10	3	—	—	—	—	—	—	32	12	10 1/2	—	—	10 1/2	10	—	—	13	9	1 1/2
—	—	—	—	—	—	—	13	1 1/2	—	14	—	—	—	—	—	—	—	5	—	—	—	—	—	—	19	4 1/2	2	2	—
1	—	—	—	—	—	—	4	—	—	—	—	—	—	—	—	—	—	30	—	—	—	—	—	9	17	4	—	—	—
1	—	—	—	—	—	—	4	—	—	—	—	—	—	—	—	—	—	51	5	8	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1	—	—	—	—	—	—	—	—	—	—	—	10	2	6	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	53	6	8
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
57	18	4 3/4	18	13	6 3/4	65	3	6 3/4	25	5	2 1/4	—	—	—	23	18	4 1/2	1116	13	5	91	2	6	243	11	11 1/2	379	9	—

N

An Account of Bills Remitted to the Receiver General upon the ſeveral Branches of the Revenue ſpecified in the within Abſtract.

N°	Date Year	Month	Day	Drawer	Payer	Sum		
1	1707	*May*	5	Exchequer Bill	N° 16218	25	—	—
2	1705	*May*	1	Bank Note of *Scotland*	N° 1170	10	—	—
3	1707	*July*	25	*James Cuninghame*	*John Campbell*	1081	13	5
						1116	13	5

A Liſt of Plantation Bonds taken in purſuance of the Act of Navigation above Eighteen Months Old Undiſcharged.

N°	Date Year	Month	Day	Ships Name	Tons Burthen	Men	Whither Bound	Perſons Obliged	Sum

A Liſt of

Abſtract

N°	Date Year	Month	Day
1	1707	*June*	25
2		*June*	25
3		*June*	25
1		*June*	25
1		*June*	25
1		*June*	25
2		*June*	25
3		*June*	25
2		*June*	25
3		*June*	25
4		*June*	25
7		*June*	25
8		*June*	25
2		*June*	25
3		*June*	25
4		*June*	25
6		*June*	25
7		*June*	25
8		*June*	25
3		*June*	25
4		*June*	25
1		*July*	20

of the Bonds remaining due to the QUEEN for Ballance of the within

t **N° 62.**

Day	Persons bound	Time when Payable Year	Month	Day	Additional Duty			New Subsidy			One third Subsidy			Impost on Wine and Vinegar			Tobacco			Impositions 1690			169$\frac{2}{3}$			New Duty on Whalefins			Excise on Salt	
25	*John Stuart & James Lee*	170$\frac{7}{8}$	*March*	20	36	8	4																							
25	*James Lee & John Stuart*	1708	*June*	20	1	15	10$\frac{1}{2}$																							
25	*James Lee & John Stuart*	170$\frac{7}{8}$	*March*	20	22	15	8$\frac{1}{4}$																							
25	*John Stuart & James Lee*	1707	*Septem.*	20	—	—	—	36	8	4																				
25	*John Stuart & James Lee*	170$\frac{7}{8}$	*March*	20	—	—	—	—	—	—	12	2	9																	
25	*James Lee & William Lee*	1707	*Septem.*	20	—	—	—	—	—	—	—	—	—	51	8	2$\frac{3}{4}$														
25	*James Lee & William Lee*	1707	*Decem.*	20	—	—	—	—	—	—	—	—	—	64	15	5														
25	*James Lee & William Lee*	170$\frac{7}{8}$	*March*	20	—	—	—	—	—	—	—	—	—	64	15	5														
25	*Tho. Stirling & John Knox*	1707	*Decem.*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	10	—								
25	*Tho. Stirling & John Knox*	170$\frac{7}{8}$	*March*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	7	10	—								
25	*Tho. Stirling & John Knox*	1708	*June*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	7	10	—								
25	*James Lee & William Lee*	170$\frac{7}{8}$	*March*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	5	5$\frac{1}{4}$								
25	*James Lee & William Lee*	1708	*June*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	5	8$\frac{3}{4}$								
25	*Tho. Stirling & John Knox*	1707	*Decem.*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	6	—					
25	*Tho. Stirling & John Knox*	170$\frac{7}{8}$	*March*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4	1	3					
25	*Tho. Stirling & John Knox*	1708	*June*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4	1	3					
25	*James Lee & William Lee*	1707	*Decem.*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	18	10$\frac{1}{2}$					
25	*James Lee & William Lee*	170$\frac{7}{8}$	*March*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	10$\frac{1}{2}$					
25	*James Lee & William Lee*	1708	*June*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	10$\frac{1}{2}$					
25	*James Lee & William Lee*	170$\frac{7}{8}$	*March*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	14	—		
25	*James Lee & William Lee*	1708	*June*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	8	—		
20	*James Taylor & William Lee*	170$\frac{7}{8}$	*January*	20	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	53	6
					60	19	10$\frac{3}{4}$	36	8	4	12	2	9	180	19	—$\frac{3}{4}$	—	—	—	20	1	2	18	9	1$\frac{1}{2}$	2	2	—	53	6

Form *N°* 63. Billa Salutis.

O*Mnibus* CHRISTI *Fidelibus, ad quos præsentes Literæ pervenerint. Nos Ministri Serenissimæ Principis, Dominæ nostræ Reginæ* ANNÆ, *in Portu* Leith, *in Regno* Magnæ Britanniæ, *Salutem. Cum pium sit & honestum, Veritati Testimonium perhibere, ne Error & Deceptio Prejudicii ipsam opprimat. Cumque Navis nuncupata* Maria *de* Leith, *cujus Nauclerus sub* DEO *est* Joannes Wilson, *quæ jam parata est e dicto Portu discedere, & ab hinc, DEO volente, ad* Lisbon *& alia Loca Transmarina, cum quindecem Hominibus in eadem Nave appellere. Hinc est, quod Universitati vestræ Tenore Præsentium innotescimus, Fidemque indubitatam facimus, quod* DEO *Optimo Maximo summa Laus attribuatur, in hoc dicto Portu nulla Pestis, Plaga, nec Morbus aliquis periculosus, aut contagiosus ad præsens existit. In cujus rei Testimonium Sigilla Officii nostra apponi Fecimus. Datum hoc in Regio Telonio dicti Portus* Leith, *Tertio Die* Julii 1707, *Annoque Reginæ* ANNÆ *Sexto.*

C. D. Comptroller. A. B. Collector.

Port of Leith. } *An Account of all Ships entring Inwards, clearing Outward the 25th day of July following.*

Form N° 64. Clearing Outwards t

Day of Clearing		Ships Name and Place	Masters Name	Tons	Men	whither bound	Day of Sailing	
June	27	*Thomas* of *London*	*John Gibson*	140	12	*Dublin*		Two Bales Stockings, Three Packs one Barrel Mum, Forty Hogs

Form N° 65. Entring Inwards fro

Day of Enry		Ships Name and Place	Masters Name	Tons	Men	From whence	
June	20	*Thomas* of *Leith*	*John Gibson*	100	10	*Drunton.*	Sixty Hundred *Norway* Deals, Twenty Lasts Tar,

Form N° 66. Coasters O

Day of clearing		Ships Name and place	Masters Name	Tons	Men	Whither bound	Day of Sailing	Quarters Corn	Chalders of Coals	Fodders of Lead.	
July.	8	*Anne* of *Montrose*	*David Wilson*	50	7	*London*			40		

Form N° 67. Coasters In

Day of Entry		Ships Name and Place	Masters Name	Tons	Men	From whence	Date of Cocquet		Quarters Corn.	Chalders of Coals	Fodders of Lead.	
July	18	*James* of *London*	*David Johnston*	50	7	*London.*	1707. June	2d				A B *Colle* C D *Comp*

ards, and Trading Coast-wise *between the* 24 *day of* June 1707, *and*

ds to Foreign Parts.

CARGO.

Packs Linen Cloth, Fifty Load Bark, Twenty Hundred *Norway* Deals, Five Lasts Tar, one Box Silk, one Hundred Weight Whale Fins, Hogsheads *Portugal* Wine Twenty five Hogsheads Tobacco, One Hundred Twenty Quarters and four Bushels Wheat.

fi om Foreign Parts.

CARGO.

ts Tar, Three Cases Sables

s Outwards.

ers ead.	Hundreds weight of Tin.	Casks of Wine Brandy, or Spirits	Bushels white falt.	Bushels Foreign Salt.	Hogsheads and weight Tobacco	Bags and Weight of Wool.	Loads Fullers Earth.	Tons Tobacco Pipe-clay	*REMAINDER OF THE CARGO.*
		4 Tons *Portugal* Wine.							Two Trusses contains 50 Dozen Worsted Stockings, 3 Packs containing 900 Ells British Linen Cloth.

rs Inwards.

ers of	Hundreds Weight of Tin.	Casks of Wine, Brandy or Spirits	Bushels white Salt.	Bushels Foreign Salt.	Hogsheads and weight Tobacco.	Bags and weight of Wool.	Loads Fullers Earth.	Tons Tobacco Pipe-clay	*REMAINDER OF THE CARGO.*
									16 Hogsheads containing eight Tons Sugar, Fifteen Barrels Raisins containing 1600 Weight one Pack Wollen-Drapery, and a Box Hats

B *Collector*
D *Comptroller*

BOOKS

FOR THE

COLLECTORS

OF

Her Majesties Customs

IN THE NORTH PART OF

GREAT-BRITAIN.

Edinburgh, Printed by the Heirs and Successors of *Andrew Anderson*, Printer to the Queens most Excellent Majesty; 1707.

N° A. *Book for Masters Entries of their Ships Outwards.*

N° 1. *Leith*, —— 26*th June* 1707. ——

Dublin

I *John Gibson* Master of the Ship *Thomas* of *London*, *British* Built, Property all *British*, Burthen about 140 Tons, no Guns, and Navigated with Twelve Men all *British* and Two Boys, do Enter for *Dublin* in *Ireland*, Promising, before Departure to make a true Report of what Goods shall be Laden on Board.

Signed

John Gibson.

N°

N° B. *Book for Merchants Entries Outwards.*

N°		Subsidy.	Excise of Salt us'd on Provisions Exported.
	26th June 1707.		
1.	In the *Thomas* of *London*, *John Gibson* Master for *Dublin*, *James Williamson* Merchant,		
	Three Hnndred and fifty Dozen Worsted Stockings ——	Free ——	
	Eighteen Hundred Ells Linen Cloath ——	01 02 06	
	Fifty Loads Bark valued L. 07 10 00 ——	00 07 06	
		——	01 10 00
	26th June 1707.		
2.	In the *Thomas* aforesaid for *Dublin*, *Thomas Stirling* Merchant, Twenty Hundred *Norway* Deals and Five Lasts Tar Reported the 20*th June* instant, in the *Thomas* of *Leith*, *John Gibson* Master from *Drunton*, and the Old Subsidy, New Subsidy, One Third Subsidy, Two Thirds Subsidy, Impost 1690, and Impost 169⅔ paid by said *Thomas Stirling*, the 25*th* of the same Month.		
	26th June 1707.		
3.	In the *Thomas* aforesaid for *Dublin*, *John Stuart* Merchant, Ten Thousand pounds Tobacco Reported the 20*th June* instant in the *William* of *Leith*, *George Smith* Master from *Virginia*, and the Old Subsidy, New Subsidy, One third Subsidy, Additional Duty and Impost paid the 25*th* of the same Month by said *John Stuart*.		
	26th June 1707.		
4	In the *Thomas* aforesaid for *Dublin*, *James Lee* Merchant, Ten pounds Wrought Silk, One Hundred Weight Whale Fins, Ten pounds of Mace, and one Barrel Mum, Reported the 20*th June* instant, in the *Robert* of *Leith*, *John Johnson* Master from *Rotterdam*, and the Old Subsidy, New Subsidy, One third Subsidy, Two thirds Subsidy, Additional Duty, Impost 1690, Impost 169⅔, New Duty on Whale Fins, New Duty on Coffee, New Additional Duty on Coffee, *&c.* and Coynage paid by *James Lee* the 25*th* of the same Month.		
	26th June 1707.		
5.	In the *Thomas* aforesaid for *Dublin*, *James Lee* Merchant, Ten Tons *Portugal* Wine, Reported the 20*th June* instant, in the *Katharin* of *Leith*, *John Jones* Master from *Viana*, and the Old Subsidy, New Subsidy, One third Subsidy, Two thirds Subsidy and Coynage paid, and the Additional Duty, and Impost secured the 25*th* of the same Month, by said *James Lee*.		
	27th June 1707.		
6.	In the *Thomas* aforesaid for *Dublin*, *John Bruce* Merchant, One hundred and twenty Quarters and four Bushels of Wheat——Free—		
	Borne forward——		01 10 00

N° C. *Book for the Masters Reports Outwards.*

Outwards.

Port of *Leith*, } IN the Ship *Thomas* of *London*, *British* Built, Property all *British*, about 140 Tons, no Guns, with Twelve Men which are all *British* Men and two Boys, besides *John Gibson* a *British* Man Master for this present Voyage to *Dublin* in *Ireland*.

W. N° 1, 2.	Two Bales Stockings	*James Williamson* Merchant.
4 W. N° 1, 2, 3.	Three Packs Linnen Cloath	
	Fifty Loads Bark	
T S	Twenty Hundred *Norway* Deals	*Thomas Stirling.*
	Five Lasts Tar	
I S N° 17, to 41.	Twenty five Hogsheads Tobacco	*John Stuart.*
I L N° 1.	One Box Silk, *&c.*	*James Lee.*
	One Hundred weight Whale-Fins Loose	
	One Barrel Mum	
I L	Forty Hogsheads Wine	
	One hundred and twenty Quarters and four Bushels Wheat	*John Bruce.*

Signed

John Gibson.

Suprascriptam Declarationem omnimodo esse veram ad Sancta Dei Evangelia Dictus Johannes Gibson

Solenniter Juravit Coram Nobis
A. B. Collector.
C. D. Comptroller.

Vigesimo Septimo Die Junii 1707.

YOU do Swear, That the Entry above-written, now tendred and subscribed by you, is a just Report of the Name of your Ship, its Burthen, Built, Property, Number, and Countrey of Mariners, the present Master and Voyage: And that it doth further contain a true Account of your Lading, with the particular Marks, Numbers, Quantity, Quality, and Property, of all the Goods and Merchandizes in your said Ship, to the best of your knowledge and belief; and that you will not suffer to be re-landed, or unshipt, in order to be re-landed, in any Part of *Great-Britain*, any Certificate Goods which you have on board, nor take in any more Goods for this present Voyage, without duly entring and adding the same to this Report. *So help you God.*

Signed

John Gibson.

N° D. Clafs, Folio or Form *A*.

Entry Inwards. N°	Date		Importer	Goods Imported	Debenture N°	Date		Exporter	Goods Exported
1.	1707 *June*	25	*Thomas Stirling*	60 Hundred Deals, 20 Lafts Tar	1.	1707 *June*	26	*Thomas Stirling*	20 Hundred Deals, 5 Lafts
2	1707 *June*	25	*Thomas Stirling*	60 Hundred Deals, 20 Lafts Tar	2.	1707 *June*	26	*Thomas Stirling*	20 Hundred Deals, 5 Lafts

N° D. Clafs, Folio or Form *B*.

Entry Inwards. N°	Date		Importer	Imported Pounds	Debenture N°	Date		Exporter	Exported Pounds	Old Subfidy
1.	1707 *June*	25	*John Stuart*	20000	1.	1707 *June*	26	*John Stuart*	10000	19 15 10
2.	1707 *June*	25	*John Stuart*	20000	2.	1707 *June*	26	*John Stuart*	10000	19 15 10
				40000					20000	39 11 08

N° D. Clafs, Folio or Form *C*. *B*

Entry Inwards N°	Date		Importer	Debenture N°	Date		Exporter	Goods Exported	Old Subfidy	New Subfidy	One Third Subfidy	Two thirds Subfidy	Additio Linen Paid
1.	1707 *June*	25	*James Lee*	1	1707 *June*	26	*James Lee*	10 *lib.* Wrought Silk, 1 hundred weight Whalefins, 10 *lib.* Mace, and 1 Barrel Mum	01 06 00	01 15 07½	00 11 10½	01 03 09	00 08 0
2.	1707 *June*	25	*James Lee*	2	1707 *June*	26	*James Lee*	10 *lib.* Wrought Silk, 1 hundred weight Whalefins, 10 *lib.* Mace, and 1 Barrel Mum	01 06 00	01 15 07½	00 11 10½	01 03 09	
									02 12 00	03 11 03	01 03 09	02 07 06	00 08 0

N° D. Clafs, Folio or Form *D*

Entry Inwards. N°	Date		Importer	Goods Imported	Debenture N°	Date		Exporter	Goods Exported	S
1.	1707 *June*	25	*James Lee*	20 Tons Port Wine	1.	1707 *June*	26	*James Lee*	10 Tons Port Wine	16
2.	1707 *June*	25	*James Lee*	20 Tons Port Wine	2.	1707 *June*	26	*James Lee*	10 Tons Port Wine	16
										32

Book for Debentures on General Goods.

ted	Old Subsidy	New Subsidy	One Third Subsidy	Two thirds Subsidy	Impositions 1690 Paid	Impositions 1690 Bonded	Imposition 169⅔ Paid	Imposition 169⅔ Bonded	Total
Lasts Tar	02 13 05¼	05 06 10½	01 15 07½	03 11 03	09 07 06	—	00 05 10½	—	22 00 06¾
Lasts Tar	02 13 05¼	05 06 10½	01 15 07½	03 11 03	—	10 00 00	—	00 06 03	23 13 05¼
	05 06 10½	10 13 09	03 11 03	07 02 06	09 07 06	10 00 00	00 05 10½	00 06 03	46 00

Book for Debentures on Tobacco.

Old Subsidy	New Subsidy Paid	New Subsidy Bonded	One Third Subsidy Paid	One Third Subsidy Bonded	Additional Duty Paid	Additional Duty Bonded	Impost on Tobacco Paid	Impost on Tobacco Bonded	Total
15 10	38 11 10½	—	12 05 08½	—	36 12 03½	—	103 10 00	—	210 15 08½
15 10	—	30 11 08	—	13 03 10½	—	39 11 08	—	125 00 00	237 03 00½
11 08	38 11 10½	39 11 08	12 05 08½	13 03 10½	36 12 03½	39 11 08	103 10 00	125 00 00	447 18 09

Book of Debentures for Goods charged with Additional and New Duties

Additional Duty on Linen and Silk Paid	Additional Duty on Linen and Silk Bonded	Impositions 1690 Paid	Impositions 1690 Bonded	Impositions 169⅔ Paid	Impositions 169⅔ Bonded	New Duty on Whale Fins Paid	New Duty on Whale Fins Bonded	New Duty on Coffee Tea, &c.	New Addit. Duty on Coffee, &c. and Drugs	Coinage	Total
00 08 06½	—	01 17 06	—	00 18 09	—	02 12 06	—	00 10 00	00 10 00	00 01 03	12 — 06½
—	00 09 06	—	02 00 00	—	01 00 00	—	02 16 00	00 10 00	00 10 00	00 01 03	12 08 08½
00 08 06½	00 09 06	01 17 06	02 00 00	00 18 09	01 00 00	02 12 06	02 16 00	01 00 00	01 00 00	00 02 06	24 09 13

Book for Debentures on Wines and Vinegar.

e	Old Subsidy	New Subsidy	One Third Subsidy	Two thirds Subsidy	Additional Duty Paid	Additional Duty Bonded	Additional Impost 169⅔ Paid	Additional Impost 169⅔ Bonded	Coynage	Total
e	16 08 04	26 08 04	08 16 01¼	17 12 02½	24 08 09	—	—	—	05 00 00	98 13 08¾
e	16 08 04	26 08 04	08 16 01¼	17 12 02½	—	26 08 04	—	—	05 00 00	100 13 03¼
	32 16 08	52 16 08	17 12 02½	35 04 05	24 08 09	26 08 04	—	—	10 00 00	199 07 00½

N° E Clafs, Folio or Form *F*.

Debentures N°	Date	Exporter	Ships Name	Mafters Name	Whither bound
	1707 *June* 27	*John Bruce*	*Thomas* of *London*	*John Gibfon*	*Dublin*

N° E. Clafs, Folio or Form *G*.

Debenture N°	Date	Exporter	Ships Name	Mafters Name	Whither Bound	*Flefh* Beef Barrels	Po Bar

N° F. *Book for the Mafters Reports Inwards.*

Inwards.

Port of *Leith*, } IN the Ship *Thomas* of *Leith*, *Britifh* Built, Property all *Britifh*, about 100 Tons, with Ten Men which are all *Britifh* Men and Boys, befides *John Gibfon* a *Britifh* Man, Mafter for this prefent Voyage from *Drunton* in *Norway*.

T S
T 4 S
W
N° 1, to 3.

Sixty Hundred Deals
Twenty Lafts Tar
Three Cafes Sables } *Thomas Stirling* Merchant.

Signed

John Gibfon.

Suprafcriptam Declarationem omnimodo effe veram ad Sancta Dei Evangelia Dictus Johannes Gibfon

Solenniter Juravit Coram Nobis

A. B. Collector.

C. D. Comptroller.

Vicefimo Die Junii 1707.

YOU do Swear, That the Entry above-written, now tendred and fubfcribed by you, is a juft Report of the Name of your Ship, its Burthen, Built, Property, Number, and Countrey of Mariners, the prefent Mafter and Voyage, and that it further contains a true Account of your Loading, with the particular Marks, Numbers, Quantity, Quality and Confignment of all the Goods and Merchandizes in your faid Ship, to the beft of your knowledge or belief: And that you have not broken Bulk, or delivered any Goods out of the faid Ship, fince her loading in the faid Port of *Drunton* otherwife than is particularly above expreffed: And that in cafe you find any other Goods aboard, not mentioned in this Manifeft, you will make further Declaration thereof, and not fuffer them to be landed without a Warrant from the Cuftom-Houfe. *So help you God.*

John Gibfon.

Book for Corn Debentures.

Corn Shipt 11 Sums

Wheat		Rye		Barley		Malt		Bear		Oat-Meal		Paid	Certified
Quarters	Bush	Quarters	Bush.	Quarters	Bush.	Quarters	Bush.	Quarters	Bush.	Quarters	Bush		
120	4												30 | 02 | 06

Books for Debentures on Flesh and Fish Exported.

Flesh and Fish Shipt 11 Sums

Pork	Salmon	Herrings White	Herrings Red	Pilchards	Sprats dried	Codfish, Ling and Hakes		Haberdines		Paid	Certified
Barrels	Barrels	Barrels	Barrels	Casks of 50 Gallons	Lasts	24 Inches Long	18 Inches Long	24 Inches Long	18 Inches Long		
						Hundred	Hundred	Hundred	Hundred		

N° G. Claſs, Folio or Form G.

N°		Old Subſidy.	
	25th. June, 1707.		
1	In the *Thomas* of *Leith Britiſh* built, *John Gibſon* Maſter from *Drunton* — *Thomas Sterling* Merchant.		
	Sixty Hundred *Norway* Deals	15 00 00	
	Twenty Laſts Tar	02 10 00	
	Ten Timber Sables, containing Forty Skins each Timber	15 00 00	
		32 10 00	
	Diſcount at 5 *per Cent.*	01 12 06	30 17
	25th, June 1707.		
2	In the *Thomas* of *Leith* aforeſaid from *Drunton* — *Thomas Sterling* Merchant.		
	Sixty Hundred *Norway* Deals	15 00 00	
	Twenty Laſts Tar	02 10 00	
	Ten Timber Sables containing Forty Skins each Timber	15 00 00	
		32 10 00	
	Diſcount at 5 *per Cent.*	01 12 06	30 17
	25th. June, 1707.		
3	In the *Thomas* of *Drunton*, Foreign Built, *John Gibſon* Maſter from thence — *Thomas Sterling* Merchant		
	Sixty Hundred *Norway* Deals	15 00 00	
	Twenty Laſts Tar	02 10 00	
	Ten Timber Sables containing Forty Skins each timber	15 00 00	
		32 10 00	
	Diſcount at 5 *per Cent.*	01 12 06	30 17
	10th. July, 1707.		
4	In the *Iſabel* of *Leith*, *Britiſh* built, *James Ferguſon* Maſter, from *Lisbon* — *James Taylor* Merchant.		
	Two Thouſand Buſhels Salt (for ſaving Fiſh)	03 06 08	
	Diſcount at 5 *per Cent.*	00 03 04	03 03
	Borne forward		*l.*95 1

N° G. Claſs Folio or Form *H*.

N°	Weight		Old Subſidy	
	lib.	*25th. June* 1707.		
1		In the *William* of *Leith*, *George Smith* Maſter from *Virginia*, *Britiſh* built — *John Stuart* Merchant.		
	20000	Twenty Thouſand Pounds Tobacco	83 06 08	
		5 per Cent Diſcount	04 03 04	79
		25th. June, 1707.		
2		In the *William* aforeſaid from *Virginia* — *John Stuart* Merchant.		
	20000	Twenty Thouſand Pounds Tobacco	83 06 08	
		5 per Cent. Diſcount	04 03 04	79
	40000	Borne forward		*l.*158

Book for General Entries of Goods Inwards.

bsidy.	Petty Custom	New Subsidy	One third Subsidy.	Two thirds Subsidy.	Impositions 1690 Paid.	Impositions 1690 Bonded.	Impositions 169½ Paid.	Impositions 169½ Bonded.
30 17 06	—	30 17 06	10 05 10	20 11 08	28 02 06	—	15 04 08¼	—
30 17 06	—	30 17 06	10 05 10	20 11 08	—	30 00 00	—	16 05 00
30 17 06	04 07 06	30 17 06	10 05 10	20 11 08	28 02 06	—	15 04 08¼	—
03 03 04	—	03 03 04	01 01 01¼	02 02 02¾	—	—	—	—
l.95 15 10	04 07 06	95 15 10	31 18 07¼	63 17 02¾	56 05 00	30 00 00	30 09 04½	16 05 00

Book for Entries of Tobacco.

Subsidy	New Subsidy Paid	New Subsidy Bonded	One third Subsidy Paid.	One third Subsidy Bonded	Additional Duty Paid.	Additional Duty Bonded.	Impost on Tobacco Paid.	Impost on Tobacco Bonded
79 03 04	77 03 09	—	24 11 06	—	73 04 07	—	207 00 00	—
79 03 04	—	79 03 04	—	26 07 09	—	79 03 04	—	250 00 00
l.158 06 08	77 03 09	79 03 04	24 11 06	26 07 09	73 04 07	79 03 04	207 00 00	250 00 00

N°		Old Subsidy.		New Subsidy	One third Subsidy.	Two thirds Subsidy.	Ac on Pa
	25th. June 1707.						
1	In the *Robert* of *Leith*, *British* built, *John Johnson* Master, from *Rotterdam* — *James Lee* Merchant.						
	Ten Dozen Diaper Napkins of *Holland* making	00 18 00					
	Fifty Ells Bag Holland, above 2 Ells breadth, and under 3	00 12 06					
	Twenty Pounds wrought Silk	02 00 00					
	Two Hundred weight Whale Finns	01 16 00					
	Fifty Pounds Chocolate valued *L.* 04 00 00	00 04 00					
	Fifty Pounds *Cocoa* Paste valued *L.* 07 10 00	00 07 06					
	Ten Pounds Nutmegs } By Licence	00 04 00					
	Twenty Pounds Cinnamon } By Licence	00 06 08					
	Twenty Pounds Cloves } By Licence	00 10 00					
	Twenty Pounds Mace } By Licence	01 00 00					
	Twenty Pounds Tea valued *L.* 10 00 00	00 10 00					
	Ten Pictures valued *L.* 20 00 00	01 00 00					
	Two Hundred Weight hull'd Barley	00 10 00					
	Ten Pounds Garden Seeds of the Growth of *Holland*	00 00 04					
	One hundred and Twenty six Ells Holland, under an Ell and ⅛ breadth	01 11 06					
	One Ton Cyder	03 19 02½					
	One Barrel Spruce Beer, valued *L.* 02 00 00	00 02 00					
	One Barrel Mum valued *L.* 02 10 00	00 02 06					
		15 14 02½					
	Discount at 5 *per Cent*	00 11 03					
	25th. June, 1707		15 02 11½	09 14 06	03 04 10	06 09 08	02
2	In the *Robert* of *Leith* aforesaid from *Rotterdam* — *James Lee* Merchant						
	Ten Dozen Diaper Napkins of *Holland* making	00 18 00					
	Fifty Ells bag Holland, above 2 Ells Breadth and under 3	00 12 06					
	Twenty Pounds wrought Silk	02 00 00					
	Two Hundred weight Whale Finns	01 16 00					
	Fifty Pounds Chocolate valued *L.* 04 00 00	00 04 00					
	Fifty Pounds *Cocoa* Paste valued at *L.* 07 10 00	00 07 06					
	Ten Pounds Nutmegs } By Licence	00 04 00					
	Twenty Pounds Cinnamon } By Licence	00 06 08					
	Twenty Pounds Cloves } By Licence	00 10 00					
	Twenty Pounds Mace } By Licence	01 00 00					
	Twenty Pounds Tea valued *L.* 10 00 00	00 10 00					
	Ten Pictures Valued *L.* 20 00 00	01 00 00					
	Two Hundred weight Hull'd Barley	00 10 00					
	Ten Pounds Garden Seeds of the Growth of *Holland*	00 00 04					
	One Hundred and Twenty Six Ells Holland, under an Ell and ⅛ breadth	01 11 06					
	One Ton Cyder	03 19 02½					
	One Barrel Spruce Beer valued *L.* 02 00 00	00 02 00					
	One Barrel Mum valued *L.* 02 10 00	00 02 06					
		15 14 02½					
	Discount at 5 *per Cent.*	00 11 03	15 02 11½	09 14 06	03 04 10	06 09 08	—
	Borne foreward		30 05 11	19 09 00	06 09 08	12 19 04	02

Book for Entries of Goods Chargeable with Additional and new Duties.

	Additional Duty on Linen and Silk.		Impositions 1690.		Impositions 169[illegible]		New Duty on Whale Fins.		New Duty on Coffee, Tea, &c.	New Additional Duty on Coffe Tea aud Drugs.	Coiuage on Brandy, Mum, Cyder & Beer.
	Paid.	Bonded.	Paid.	Bonded	Paid.	Bonded.	Paid.	Bonded			
8	02 03 07½	—	04 16 06	—	03 18 03[illegible]	—	05 05 00	—	16 00 08	16 04 10	00 12 06
8	—	02 08 05½	—	05 02 11	—	04 03 06	—	05 12 00	16 00 08	16 04 10	00 12 06
4	02 03 07½	2 08 05½	04 16 06	05 02 11	03 18 03[illegible]	04 03 06	05 05 00	05 12 00	32 01 04	32 09 08	01 05 00

N° I. Clafs, Folio or Form *L.*

Entry Inwards. N°	Date	Importer	Ships Name	Certificate N°	Date	Damage Allowed	Old Subfidy
1.	1707 *June* 25	*Thomas Stirling*	*Thomas* of *Leith*	1.	1707 *July* 4	$\frac{1}{3}$ part on 10 Timber Sables containing 40 each	04 15 0
2.	1707 *June* 25	*Thomas Stirling*	*Thomas* of *Leith*	2.	1707 *July* 4	$\frac{1}{3}$ part on 10 Timber Sables containing 40 each	04 15 0
						Abftract Ended the 25th *July* 1707	09 10 0

N° I. Clafs, Folio or Form *M.*

Entry Inwards. N°	Date	Importer	Ships Name	From whence	Certificate N°	Date	Damage Allowed	Old Subfidy
1.	1707 *June* 25	*John Stuart*	*William* of *Leith*	*Virginia*	1.	1707 *June* 27	400	01 11 08
2.	1707 *June* 25	*John Stuart*	*William* of *Leith*	*Virginia*	2.	1707 *June* 27	400	01 11 08
				Abftract Ended the 25th *July* 1707			800	03 03 04

N° I. Clafs, Folio or Form *N.*

Entry Inwards N°	Date	Importer	Certificate N°	Date	Damage Allowed	Old Subfidy	New Subfidy	One Third Subfidy	Two thirds Subfidy
1.	1707 *June* 25	*James Lee*	1	1707 *June* 26	$\frac{1}{5}$ On 50 Ells *Holland*'s Linnen, and 20 *lib.* Tea	00 04 03$\frac{1}{4}$	00 04 03$\frac{1}{4}$	00 01 05	00 02 10$\frac{1}{4}$
2.	1707 *June* 25	*James Lee*	2	1707 *June* 26	$\frac{1}{5}$ On 50 Ells *Holland*'s Linnen, and 20 *lib.* Tea	00 04 03$\frac{1}{4}$	00 04 03$\frac{1}{4}$	00 01 05	00 02 10$\frac{1}{4}$
					Abftract Ended the 25th *July* 1707	00 08 06$\frac{1}{2}$	00 08 06$\frac{1}{2}$	00 02 10	00 05 08$\frac{1}{2}$

N° I. Clafs, Folio or Form *O.*

Entry Inwards. N°	Date	Importer	Ships Name	Certificate N°	Date	Damage Allowed	Old Subfidy	New Subfidy	O
1.	1707 *June* 25	*James Lee*	*Katharin* of *Leith*	1.	1707 *June* 26	$\frac{1}{3}$ On 3 Hogfheads Port Wine and $\frac{1}{4}$ on 2 Hogfheads Ditto	00 19 09$\frac{3}{4}$	00 19 09$\frac{3}{4}$	00
2.	1707 *June* 25	*James Lee*	*Katharin* of *Leith*	2.	1707 *June* 26	$\frac{1}{3}$ On 3 Hogfheads and $\frac{1}{4}$ on 2 Hogfheads Port Wine	00 19 09$\frac{3}{4}$	00 19 09$\frac{3}{4}$	00
						Abftract Ended the 25 *July* 1707	01 19 07$\frac{1}{2}$	01 19 07$\frac{1}{2}$	00

Book for Damages on General Goods.

Old Subsidy	Petty Custom	New Subsidy	One Third Subsidy	Two thirds Subsidy	Impositions 1690 Paid	Impositions 1690 Bonded	Imposition 169⅔ Paid	Imposition 169⅔ Bonded	Total		
4 15 00	—	04 15 00	01 11 08	03 03 04	—	—	04 13 09	—	18	18	09
4 15 00	—	04 15 00	01 11 08	03 03 04	—	—	—	05 00 00	19	05	00
9 10 00	00 00 00	09 10 00	03 03 04	06 06 08	00 00 00	00 00 00	04 13 09	05 00 00	38	03	09

Book for Damages on Tobacco.

Old Subsidy	New Subsidy Paid	New Subsidy Bonded	One Third Subsidy Paid	One Third Subsidy Bonded	Additional Duty Paid	Additional Duty Bonded	Impost on Tobacco Paid	Impost on Tobacco Bonded	Total		
1 08	01 10 10½	—	00 09 10	—	01 09 03½	—	04 02 09½	—	09	04	05½
1 08	—	01 11 08	—	00 10 06¾	—	01 11 08	—	05 00 00	10	05	06¾
3 04	01 10 10½	01 11 08	00 09 10	00 10 16¾	01 09 03½	01 11 08	04 02 09½	05 00 00	19	10	00¼

Book of Damages for Goods charged with Additional and New Duties.

Two thirds Subsidy	Additional Duty on Linen and Silk Paid	Additional Duty on Linen and Silk Bonded	Impositions 1690 Paid	Impositions 1690 Bonded	Impositions 169⅔ Paid	Impositions 169⅔ Bonded	New Duty on Whale Fins Paid	New Duty on Whale Fins Bonded	New Duty on Coffee Tea, &c.	New Addit. Duty on Coffee, &c. and Drugs	Total		
10¼	00 01 01	—	00 03 06¼	—	00 01 10½	—	—	—	00 10 00	00 10 00	01	19	03½
10½	—	00 01 02¼	—	00 03 09	—	00 02 00	—	—	00 10 00	00 10 00	01	19	09
08½	00 01 01	00 01 02¼	00 03 06¼	00 03 09	00 01 10½	00 02 00	00 00 00	00 00 00	01 00 00	01 00 00	03	19	00½

Book for Damages on Wines and Vinegar.

One Third Subsidy	Two thirds Subsidy	Additional Duty Paid	Additional Duty Bonded	Impost on Wines Paid	Impost on Wines Bonded	Additional Impost 169⅔ Paid	Additional Impost 169⅔ Bonded	Second 25 per Cent. on French Goods	Total		
00 06 07¼	00 13 02½	00 18 03¾	—	03 09 02¾	—	—	—	—	07	06	11¾
00 16 07¼	00 13 02½	—	00 19 09¾	—	03 12 10½	—	—	—	07	12	01½
00 13 02½	01 06 05	00 18 03¾	00 19 09¾	03 09 02¾	03 12 10½	00 00 00	00 00 00	00 00 00	14	19	00¼

N° K. Clafs, Folio or Form *P.*

Entry Inwards. N°	Date		Importer	Ships Name	Certificate N°	Date		Over-Entries Allowed	Old Subfidy
1.	1707 *June*	25	*Thomas Stirling*	*Thomas* of *Leith*—	1.	1707 *July*	4	Five Hundred *Norway* Deals and five Lafts Tar	01 15 07½
2	1707 *June*	25	*Thomas Stirling*	*Thomas* of *Leith*—	2.	1707 *July*	4	Five Hundred *Norway* Deals and five Lafts Tar	01 15 07.
3.	1707 *June*	25	*Thomas Stirling*	*Thomas* of *Drunton*---	3.	1707 *July*	4	Five Hundred *Norway* Deals and five Lafts Tar	01 15 07½
								Abftract Ended the 25th *July* 1707 ——	05 06 10-

N° K. Clafs, Folio or Form *Q.*

Entry Inwards. N°	Date		Importer	Ships Name	From whence	Certificate N°	Date		Over-Entries Allowed	Old Subfidy
1.	1707 *June*	25	*John Stuart*———	*William* of *Leith*—	*Virginia*—	1.	1707 *June*	28	400	01 11 08
2.	1707 *June*	25	*John Stuart*———	*William* of *Leith*—	*Virginia*—	2.	1707 *June*	28	400	01 11 08
					Abftract Ended the 25th *July* 1707				800	03 03 04

N° K. Clafs, Folio or Form *R.* *Book*

Entry Inwards N°	Date		Importer	Certificate N°	Date		Over-Entries Allowed	Old Subfidy	New Subfidy	One Third Subfidy	Two thirds Subfidy	Additional Duty o Linen and Silk Paid	Bonded
1.	1707 *June*	25	*James Lee*	1	1707 *July*	2	2 *lib.* Wrought Silk, 28 *lib.* Whale-fins, & 2 *lib.* Mace	00 09 11¾	00 06 10½	00 02 03½	00 04 07	00 01 08½	—
2.	1707 *June*	25	*James Lee*	2	1707 *July*	2	2 *lib.* Wrought Silk, 28 *lib.* Whale-fins, & 2 *lib.* Mace	00 09 11¾	00 06 10½	00 02 03½	00 04 07	—	00 01 10
							Abftract ended 25 *July* 1707	00 19 11½	00 12 09	00 04 07	00 09 02	00 01 08½	00 01 10

N° K. Clafs, Folio or Form *S.*

Entry Inwards. N°	Date		Importer	Ships Name	Certificate N°	Date		Over-Entries Allowed	Old Subfidy	New Subfidy	One Third Subfidy
1.	1707 *June*	27	*James Lee*	*Katharin* of *Leith*	1.	1707 *July*	2	1 Ton *Port* Wine unfill'd	02 12 10	02 12 10	00 17 07
2.	1707 *June*	27	*James Lee*	*Katharin* of *Leith*	2.	1707 *July*	2	1 Ton *Port* Wine unfill'd	02 12 10	02 12 10	0 17 07
								Abftract ended 25 *July* 1707	05 05 08	05 05 08	01 15 02

Book for Over-Entries on General Goods.

ld sidy	Petty Custom	New Subsidy	One Third Subsidy	Two thirds Subsidy	Impositions 1690 Paid	Impositions 1690 Bonded	Imposition 169⅔ Paid	Imposition 169⅔ Bonded	Total		
5 07½	—	01 15 07½	00 11 10½	01 03 09	02 06 10½	—	00 05 10	—	07	19	07
15 07½	—	01 15 07½	00 11 10½	01 03 09	—	02 10 00	—	00 06 03	08	03	01½
15 07½	00 09 04½	01 15 07½	00 11 10½	01 03 09	02 06 10½	—	00 05 10	—	08	08	11½
06 10½	00 09 04½	05 06 10½	01 15 07½	03 11 03	04 13 09	02 10 00	00 11 08	00 06 03	24	11	08

Book for Over-Entries on Tobacco.

y	New Subsidy Paid	New Subsidy Bonded	One Third Subsidy Paid	One Third Subsidy Bonded	Additional Duty Paid	Additional Duty Bonded	Impost on Tobacco Paid	Impost on Tobacco Bonded	Total		
08	01 10 10½	—	00 09 10	—	01 09 03½	—	04 02 09½	—	09	04	05½
08	—	01 11 08	—	00 10 06¾	—	01 11 08	—	05 00 00	10	05	06¾
04	01 10 10½	01 11 08	00 09 10	00 10 06¾	01 09 03½	01 11 08	04 02 09½	05 00 00	19	10	00¼

Book for Over-Entries on Goods charged with Additional and New Duties.

Duty on Silk onded	Impositions 1690 Paid	Impositions 1690 Bonded	Impositions 169⅔ Paid	Impositions 169⅔ Bonded	New Duty on Whale Fins Paid	New Duty on Whale Fins Bonded	New Duty on Coffee Tea, &c.	New Addit. Duty on Coffee, &c. and Drugs	Coynage	Total		
—	00 07 06	—	00 03 09	—	00 13 01½	—	00 02 00	00 02 00	—	02	13	09¾
01 10¾	—	00 08 00	—	00 04 00	—	00 14 00	00 02 00	00 02 00	—	02	15	07½
01 10¾	00 07 06	00 08 00	00 03 09	00 04 00	00 13 01½	00 14 00	00 04 00	00 04 00	00 00 00	05	09	05¼

Book for Over-Entries on Wines and Vinegar.

ird y	Two thirds Subsidy	Additional Duty Paid	Additional Duty Bonded	Impost on Wines Paid	Impost on Wines Bonded	Additional Impost 169⅔ Paid	Additional Impost 169⅔ Bonded	Second 25 per Cent. on French Goods	Coynage	Total		
07	01 15 03	02 08 10½	—	09 04 07¼	—	—	—	—	00 10 00	20	01	11¾
07	01 15 03	—	02 12 10	—	09 14 03¾	—	—	—	00 10 00	20	15	07¾
02	03 10 06	02 08 10½	02 12 10	09 04 07¼	09 14 03¾	00 00 00	00 00 00	00 00 00	01 00 00	40	17	07½

N° L. Clafs, Folio or Form *A. A.*

Debtors—— ———— Bonds for the Impofitions

N°	Date			Perfons bound.	Payable		Sum			Intereft.			Total			When
1	1707	*June*	25	*Tho. Sterling & John Knox*	1707 *Septr.*	20	4	01	03	---	---	---	4	01	03	1707 *July*
2	1707	*June*	25	*Tho. Sterling & John Knox*	1707 *Decem.*	20	4	01	03							1707 *July*
3	1707	*June*	25	*Tho. Sterling & John Knox*	170⅞ *March*	20	4	01	03							
4	1707	*June*	25	*Tho. Sterling & John Knox*	1708 *June*	20	4	01	03							
5	1707	*June*	25	*James Lee & William Lee*	1707 *Septr.*	20	1	1	10½	---	---	---	1	---	10½	1707 *July*
6	1707	*June*	25	*James Lee & William Lee*	1707 *Decem*	20	1	1	10½							1707 *July*
7	1707	*June*	25	*James Lee & William Lee*	170⅞ *March*	20	1	1	10½							
8	1707	*June*	25	*James Lee & William Lee*	1708 *June*	20	1	1	10½							

N° L. Clafs, Folio or Form *B. B.*

Debtors ———— ———— Bonds for the New Ducy on

N°	Date.			Perfons Bound	Payable.		Sum			Intereft			Total			When
1	1707	*June*	25	*James Lee* and *William Lee*, &c.	1707 *Septr.*	20	1	08	1	1	1	1	1	08	1	1707 *July*
2	1707	*June*	25	*James Lee* and *William Lee*, &c.	1707 *Decem.*	20	1	08	1	1	1	1	1	08	1	1707 *July*
3	1707	*June*	25	*James Lee* and *William Lee*, &c.	170⅞ *March*	20	1	08	1							1707 *July*
4	1707	*June*	25	*James Lee* and *William Lee*, &c.	1708 *June*	20	1	08	1							

N° L. Clafs, Folio or Form *C. C.*

Debtors———————— Bonds for the Excife on

N°	Date.			Perfons Bound	Payable.		Sum.			Intereft.			Total			When
1	1707	*July*	22	*James Taylor & William Lee*	170⅞ *January*	20	53	06	08							

Book for Bonds.

ons 169 $\frac{2}{3}$. —— Creditors.

hen			and How paid															Total		
			Debentures			Damages			Overentries			Money								
July	25		---	---	---	4	01	03	---	---	---	—	—	—		4	01	3
July	25		---	06	03	---	18	09	---	10	03							
July	25		1	---	---	--	---	---	---	---	---	—	—	10 $\frac{1}{2}$		1	—	10 $\frac{1}{2}$
July	25		---	---	---	---	02	---										

Book for Bonds

n Whale Fins —— Creditors

When			and How Paid															Total.		
			Debentures			Damages			Overentries			Money								
07 *July*	25		1	08	—	—	—	—	—	—	—	—	—	—		1	08	—
07 *July*	25		1	08	—	—	—	—	—	—	—	—	—	—		1	08	—
07 *July*	25		—	—	—	—	—	—	—	14	—							

Book for Bonds.

on Salt —— Creditors

			and How paid.															Total.		
												Debentures			Money					

☞ N° M. *Book for Copies of R*

N° N. Clafs, Folio or Form *K*.

Bills			Names of the Perfons		Contents of						
N°	Date		who Draw	on whom drawn	the Bill.	Cuftoms.	New Subfidy	One Third Subfidy	Two thirds Subfidy	Impof Wine	
1	1707. *July*	5	Exchequer Bill ------	Number 16218. 6	25 00 00	25 00 00	———	———	———	———	
2	1705. *May*	1	Bank Note of *Scotland*	Number 1170----	10 00 00	10 00 00	———	———	———	———	
3	1707. *July*	25	*James Cuninghame*----	*John Campbell* ----	1081 13 05	254 10 02¾	100 00 00	79 17 10¼	100 00 00	181	
			Abftract Ended 25*th. July*, 1707		1116 13 05	289 10 02¾	100 00 00	79 17 10¼	100 00 00	181	

N° O.

PORT *LEITH.*

28*th. June* 1707.

John Jones Surveyor at *Leith*, did this Day Seize to the Ufe of the Queen's Majeftie and himfelf, on the Road Leading to *Edinburgh*.

T. S.
N° 1 1 Box containing { Ten pounds Thrown dy'd Silk ——— ———
Four pounds Silk Manufacture ———
Thirty Ounces Silver Thread right ———

Having Reafon to Believe the Duties thereof were not paid at Importation, becaufe the Carrier had no Ttanfire for the fame.

Signed *John Jones.*

NOTE, That on the Credit-fide, there are three Examples for your Directions in Entring them as the Cafe may happen.

of Remittances to the Receiver General, *follows* N° H.

Book for Remittances to the Receiver General.

					To what Branches Applied								
ds	Impoſt on Wine &c.	Impoſt on Tobacco	Impoſt 1690.	Impoſt, 169⅔	New duty on Whalefins	New duty on Coffee Tea, &c.	New Additional duty on Coffee Drugs, &c.	ſecond 2 *per Cent* on *French* Goods.	Coynage.	Prizage.	Butlerage	Exciſe on Salt.
00	181 18 03½	186 06 00½	50 00 00	32 12 10½	5 00 00	30 00 00	51 05 08	-- -- --	10 02 06	-- -- --	-- -- --	-- -- --
00	181 18 03½	186 06 00½	50 00 00	32 12 10½	5 00 00	30 00 00	51 05 08	-- -- --	10 02 06	-- -- --	-- -- --	-- -- --

Book for Regiſtring Seizures.

If the Goods are claimed, and appear to have been Duly Entred, Write as folllows.

30th. June 1707.

Thomas Smith of *Leith* Merchant Claimed the Property of the Goods *per Contra* mentioned, and made Oath that he paid the Duties due on the ſame at Importation the 28*th April* Laſt, out of the *John* of *Leith*, *William Scot* Maſter from *Rotterdam*. Therefore Delivered back.

If Admitted to an Entry by the Commiſſioners You are to Write thus

15th. July 1707.

The Goods, in the Information *per Contra* ſpecified, are admitted to an Entry by Order of the Honourable the Commiſſioners of Her Majeſties Cuſtoms, bearing Date the 11*th*. Inſtant —and the Duties made Good in Entry N°—

If Confiscated, The Article to be Entred as follows.

20. *October* 1707.

The Goods *per Contra* were Condemned in her Majeſties Court of Exchequer in *Michaelmaſs* Term, 1707. And Delivered to by Order of theHonourable theCommiſſioners of Her Majeſties Cuſtoms Dated the Day of 1707.

N° P. *Book for Coast Sufferances Outwards.*

	N°		
London.		*4th. July* 1707. In the *Anne* of *Montrose*, *William Reid* Master for *London*. *David Wilson* Merchant. Sixteen Hogsheads containing four Tons *Portugal* Wine, forty Chalder Coals *Winchester* Measure, two Trusses containing fifty dozen Worsted Stockings, and three Packs containing nine Hundred Ells *British* Linnen Cloath to be Shipt, but not Exported till further Order.	Cocquet made out for the same the 8*th. July*, 1707. N° 1.

N° Q. *Class, Folio or Form, D. D.* *Book for Coast Cocquets and Transires Outwards.*

	N°		
London.	1	*8th. July* 1707. In the *Anne* of *Montrose William Reid* Master for *London* *David Wilson* Merchant. Sixteen Hogsheads containing four Tons *Portugal* Wine, Duty paid Inwards as *per* Affidavit made on the Sufferance annexed, forty Chalder Coals *Winchester* Measure, Two Trusses containing fifty dozen Worsted Stockings, and three Packs containing Nine Hundred Ells *British* Linnen Cloth, security taken	28*th. September*, 1707. Discharg'd by Certificate of Return from *London* Dated 17*th.* Instant.

N° Q. *Class, Folio or Form, E. E.* *Book for Coast Cocquet and Transires Inwards.*

Date of Cocquet	N°		Date of Certificate of Return.
London. 2*d. Jun.* 1707.	1	*18th. July*, 1707. In the *James* of *London*, *David Johnson* Master from *London*. *David Simpson* Merchant. Sixteen Hogsheads containing Eight Tons Sugar, Fifteen Barrels Raisins containing Sixteen Hundred weight, One Pack Woollen-drapery, and a Box Hats *per* Cocquet. *24th. July*, 1707. The Contents Landed. *J. K.* Land-waiter.	24*th. July*, 1707.

N° R. *Class, Folio or Form, F. F.* *Book for Land Transires Outwards.*

N°	when granted	Importer's Names.	Carriers Names.	Whither going	Days of continuance.	Goods, &c.
1	1707. *July* 4*th.*	*James Graham*	*Will. Johnson*	*Glasgow*	Three ——	4. Hogsheads Wine, Duty paid Inwards *per* Affidavit.

N° R. *Class, Folio or Form, G. G.* *Book for Land Transires Inwards.*

N°	Date of the Transire.	Importer or Proprietor.	Goods	Duty when, where, and how paid.
1	1707. *May* 27	*John Turner.*	3. Hogsheads containing 1550, pounds Tobacco	12*th. May* 1707, at *Glasgow* by *James Wilson* Merchant out of the *Robert* of *Irvin* from *Virginia*.

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Form of a Jerque Book

Debtor ——— Ship *William* of *Leith*, *George Smith* Master from *Vi*

The Masters Report				Tides-mens Account				D
Merchants Names	Marks	Parcells of Goods N°	Quality	Marks	N°	Quality	Merchants Names	Wa N°
John Stuart	*J. S.*	100	Hogsheads Tobacc	*J. S.*	100	Hogsheads Tobacco	*John Stuart*	3

Form of a Ware-house Book

When Received.		Out of what Ships or otherwise.	Marks and Numbers	Goods Received.	When En N°	Date
1707. *July*,	2*d*.	*Mary* of *Leith* from *Rotterdam*.	T. N° 1, to 5.	5 Bundles *Holland's* Linnen E. F. *Surveyor*.	1	1707.

To be kept by the Land Surveyor.

from *Virginia.* — Creditor

Discharged by perfect Warrants.

s	Warrant N°	Warrant Date		N°	Parcells of Goods: Quality	Quantity.	Old Subsidy			Additional Duty.		
		1707				*lib.*						
1		*June*	25	50	Hogsheads Tobacco	20000	79	03	04	73	04	07
2		*June*	25	50	Ditto	20000	79	03	04	79	03	04
				100	Hogsheads containing	40000	158	06	08	152	07	11
					Damage Deducted	400						
					Over-entry	400						
						800	6	06	08	6	01	11
					15*th July* 1707, Certified for Portage	39200	152	00	00	146	06	00

To be kept by the Ware-house Keeper.

When Entered Date		Marks and Numbers.	Goods Delivered	When Delivered.
1707. *July*	4.	T. N° 1. to 5.	5 Bundles containing 150 Ells *Hollands* Linen	*July*, 4*th*. 1707. Received *per John Thomas.*

MVSEVM BRITAN NICVM